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T H E
STATE OF THE NATION,

WITH RESPECT TO ITS
PUBLIC FUNDED DEBT, REVENUE, and DISBURSEMENT;

COMPRIZED IN THE

R E P O R T S

OF THE SELECT

COMMITTEE ON FINANCE,

APPOINTED BY

The HOUSE OF COMMONS, to examine and state the Total
Amount of the Public Debts, and of the Interest and Charges
attending the same, as they stood the 5th of *Jan.* 1797 :

PARTICULARIZING

The RECEIPTS and DISBURSEMENTS of the several undermentioned
OFFICES : *viz.*

TREASURY.
EXCHEQUER.
SECRETARY OF STATE.
CUSTOM HOUSE.
EXCISE OFFICE.
• STAMP OFFICE.
POST OFFICE.
TAX OFFICE.
WAR OFFICE.
ORDNANCE OFFICE.
BARRACK OFFICE.
TRANSPORT OFFICE.

ADMIRALTY BOARD.
SALT OFFICE.
HACKNEY COACH OFFICE.
HAWKERS AND PEDLERS
OFFICE.
PENSIONS, SALARIES, AND
FEES OFFICE.
FIRST FRUITS, AND
TENTH'S OFFICE.
BANK OF ENGLAND,
AND SOUTH SEA
COMPANY.

The NAMES of the Superior Officers and Clerks in each
Department—their SALARIES and FEES.

TOGETHER

With the Amount of whatever ADDITIONAL PENSIONS or SALARIES they
receive from other Situations—paid by the Public.

VOL. II.

L O N D O N :

Printed by R. SHAW, FLEET-STREET,
For H. D. SYMONDS, PATERNOSTER-ROW.

1798.

To the **R E A D E R.**

THE multifarious objects to which the attention of the Committee must have been drawn, and the result of their enquiries, is not matter of curiosity only to such who have leisure to read them, but of serious consideration to those immediately concerned, of which description there are a great number of persons. The originals, being confined in number (printed at the public expence upon a very expensive scale) and for a professed purpose, could not be obtained in the usual mode of publication. This induced the present undertaking. It can only be said in recommendation, that the greatest attention has been paid to every part, either in point of figures, or selection for information.

In addition to the Reports, a very voluminous Appendix was attached to each of them, which were published as authorities on which the Committee founded their representation to parliament. In those volumes, at the end of each Report, is subjoined a Supplement, containing every part of the Appendix that can convey to the public, information or gratification.

The utility, and even necessity, of such investigations being made public, are generally admitted,

admitted, and must be attended with the most beneficial consequences in many points of view: engaged as the country at this time is, in an expenditure far beyond any precedent, it is a gratification to be informed by what means, and for what purposes such large sums of money have been obtained.

That the Executive Government favored the opinion, has been proved by the event, in forwarding the enquiry, and delegating the power necessary to a number of Gentlemen, whose abilities and attention can only be done justice to by those who make themselves informed with the result of THEIR labours.

The various and complicated matters for inquiry (imposed upon them as a duty) must have been found a difficulty in the extreme, as in their endeavours for the public service, they have been under the necessity of pointing out several abuses in public institutions, and many retrenchments necessary to be made in the public expenditure, which could not be prevented, or accomplished, without injuring the interests of many who now are benefited by their continuance. But in the zeal the committee have shewn for the public service, their liberality to deserving individuals is manifest, by recommending them to be provided for by some other means.

In

In support of the general opinion, of the necessity of such investigations, it may only be necessary to observe upon one of the offices of public Revenue (the Tax Office) the large sums of public money that have been irretrievably lost by the insolvency of some of the receivers ; and the large balances that still continue in the hands of others, which the Committee have thought proper to point out in very strong terms, observing, “ at a time when the public service has
 “ called for supplies, greater than at any former
 “ period of our history, the government has a
 “ right, and it is their duty to avail themselves,
 “ without delay, of every farthing which is
 “ taken out of the purse of the subject—liable to
 “ such deductions only as are necessarily incurred
 “ in bringing forward the sums so raised, and
 “ lodging them in the public Exchequer.”

In the Report of the War Office, and by the Appendix annexed, it will be seen to what an extent the public have been injured by the peculations of individuals ; and in the subjoined Correspondence is exhibited, “ a very full
 “ description of the difficulties which have
 “ occurred in restraining the expenditure in the
 “ Islands within reasonable bounds ; and of the
 “ continued exertions of the Executive Govern-
 “ ment to effect this very desirable object,” which, after every remonstrance and censure upon their conduct, could only be effected by their removal.

The Establishments of the different Offices, and the Duties, Salaries, Perquisites, &c. of each Officer, have been fully entered into, so far as the Committee have proceeded in their enquiries; and in many of them regular Tables of Fees to be paid by individuals (especially the Navy Office) as confirmed by authority, are exhibited to public view.

As much attention has been paid to this undertaking, to bring it within the compass of a moderate expence, so it is hoped the execution of it will render it worthy of the design for which it was intended, to enable those gentlemen to be in possession of the **REPORTS OF THE COMMITTEE ON FINANCE** in which every description of Persons is interested, but more particularly the public creditor, whose funded property has undergone so many fluctuations in a short space of time.

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pences incurred during their
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EIGHTH REPORT.

TAX OFFICE.

(Ordered to be printed 19th July, 1797.)

YOUR Committee, pursuing the same Course of Examination in respect to this Office, which they have adopted as to the other Departments under their Consideration, have begun by referring, in the First Instance, to the Report made thereon by the Commissioners of Public Accounts in the Years 1780 and 1781. But for Reasons which will appear in the Course of this Report, as well as for the Sake of greater Perspicuity, they have thought it right to take a separate View of the Establishment* and Conduct of this Office in England and Scotland, and of the Modes pursued by the Collectors, Receivers General, and other Officers, in transmitting to the Exchequer the Taxes severally intrusted to their Care.

There is one Point on which the Commissioners of Public Accounts have suggested an Improvement, which, however suited to some of the Boards of inferior Receipt, is now (if ever intended to have been applied to the Office for the Affairs of Taxes) far less applicable to that Establishment than at the Time of making those Reports. Your Committee allude to a Proposition for consolidating several of the Public Offices into one; and they are inclined to think, that, considering the great Increase of Revenue, arising from the Assessed Taxes (the gross Produce of which, including Land Tax, amounted, in the Year 1778, to no more than £.2,603,713, and in the Year 1796 was advanced to the

* Supplement (A.)

Sum of £.4,101,869. 6s. 7½d.) it might be attended with some Inconvenience to have this Office included in any such Plan of Consolidation: at the same Time Your Committee think it right to observe, that, considering the moderate Attendance* of the Commissioners of Taxes, who are Seven in Number, and that, by the Practice of the Board, Three only are necessary to constitute a Quorum, the Business of this Office, executed as at present on the Part of the Commissioners, might allow Time for Attention to other Duties.

With these few preliminary Observations, Your Committee proceed to the English Branch of this Establishment.

§. 1. THE Objects of Collection are, First, the Land Tax; Secondly, the Assessed Taxes. The general Observations and Reasoning which apply to both, are the same.

The latter are divided under the several Heads of Windows; Houses (by the 19 Geo. III.) Houses (by the 24 Geo. III. usually called the Commutation Tax); Male Servants (with the additional Duty by an Act of the present Session); Horses (with the additional Duties by the Acts of the present and former Sessions); Horses and Mules (with the additional Duty by an Act of the present Session); Dogs; Four-wheeled Carriages (with the additional Duty thereon); Two-wheel Carriages, and the several Duties of Ten per Cent. from Time to Time imposed on some or other of these Taxes, and now consolidated and extended to all. All these Articles, under the common Head of Assessed Taxes, are charged, in the First Instance, by the Parties themselves, who are severally to pay them, on the Call of the Parochial Assessors, and are checked afterwards by the Surveyors, who have the Power of Surcharge; and Questions arising upon

* Their official Attendance is, in general, from Eleven till Three o'Clock, every Tuesday, Thursday, and Saturday; but their Attendance is longer or shorter, as Business occur. They occasionally meet on other Days.

Appeal against either are heard and decided by the Commissioners of Land Tax, subject in the last Resort to a Reference to the Judges, whenever the Party charged with the Duty, or the Surveyor, shall express himself dissatisfied with such Decision, and shall require a special Case to be stated for that Purpose. The Appointment of the Assessors, as well as of the Collectors, is in the Commissioners of Land Tax; and that of the Surveyors and Receivers General in the Lords of the Treasury. The Taxes thus assessed pass from the Collectors to the Receivers General, and are by them, at stated Periods, paid into the Exchequer, agreeably to an Arrangement made by the Board of Taxes in the Year 1783, the Amount of the Commutation Tax being paid over, in the First Instance, to the Customs, and afterwards being divided, in certain Proportions, between that Department and the Excise, pursuant to the Provisions of the Act of the 24 Geo. III. c. 38. This Arrangement took its Rise from the Circumstances attending the original Imposition of the Tax itself; but as it was calculated upon the same Principles with the Window Tax, and is now, in common with the Assessed Taxes, strictly so called, made subject to the Two Charges of Ten per Cent. (now consolidated) there appears to your Committee no sound Reason for keeping up a Distinction, which creates unnecessary Trouble to the Officers of the Revenue; And when, in Addition to these Considerations, it is recollected that the only Reason for introducing this Distinction originally (viz. the Necessity of giving to the Public Creditor a separate Security out of the new Duties for those on Tea which had been repealed) has ceased, from the Moment when the Consolidation Act of the 27 Geo. III. took place, Your Committee conceive, that it will hardly admit of a Doubt, whether this Duty may not in future, with more Propriety, be retained among the Assessed Taxes, than paid over, in the Manner now practised, to the Customs and Excise.

It is a Satisfaction, however, to Your Committee, here to observe, that as, both in the original ascertaining of these Taxes, the Ease and Convenience of the Subject is consulted as much as is practicable, consistently with the Public Service, so the Collection of this Part of the Revenue is conducted, upon the Whole, at a Rate considerably cheaper than any other. This will appear from a particular and elaborate Statement, in the Form of Tables*, made by a very intelligent and experienced Officer of the Public Revenue, as well as from other Papers referred to in the Supplement to this Report; and this, notwithstanding it has been thought necessary of late Years, in consequence of the increased Collection in this Department, to enlarge the Establishment, and to add to the Number of Officers in some Instances, and to the Salaries received in others. In this Estimate of Charges of Management Your Committee understand to be included, not only the several Rates of Poundage to the Collectors, to the Clerks acting under the Commissioners of Land Tax, and to the Receivers General, but also the Expenses of the Establishment upon its present extended Plan, the Quarterly Bills under the Denomination of Incidents, and, in short, every Species of Charge which can be fairly brought to account, and applied to this Part of the Revenue.

The comparatively cheap Rate at which this Part of the Public Revenue is managed, may be ascribed to the Circumstance of its being subject to none of those Intricacies and cross Payments in the Nature of Drawbacks, Allowances, or Bounties, which take Place in some of the other Branches of the Revenue; to its passing through so few Hands in its Way to the Exchequer; to the Nature of the Objects taxed; and to the large Share which the Commissioners of Land Tax take, gratuitously, in the local Administration of the Laws by which these Taxes are imposed.

* Supplement (B. & C.) and see the Table of Assessed Taxes, Report IV. p. 8. Vol. I.

It is no less satisfactory to Your Committee to remark, that, notwithstanding the very large Increase in the Receipt of the Assessed Taxes of late Years, the Balances in the Hands of the Receivers General have been considerably less than heretofore. This may be attributed, in Part, to the salutary Regulation of obliging the Receivers General to transmit, upon Oath, Quarterly, the Account of Balances remaining in their Hands; and in considering this Part of the Subject, it ought not to escape Notice, that on a Comparison of the Arrears which had accrued in the Hands of defaulting Receivers General, within Twenty Years preceding the Year 1777, with those which have accrued during a Period of the like Extent to the Year 1797, it will appear that the Amount of the Sums returned against such Defaulters is less by One Half in this latter Period than in the former. This may fairly be considered as the Effect of the same Regulation. The Balances which had accrued in the one Instance, amounted to the Sum of £.113,161. 7s. 2½d. and, in the other, to no more than £.52,489. 18s. 0¼d. It appears further, that, in Reduction of the former Statement of Balances, the Sum of £.57,022. 14s. 4½d. had been paid to the 5th of July 1797, and consequently that, at so late a Period as the present, there still remains the Sum of £.56,138. 12s. 10d. of the Recovery of which, at this Distance of Time, very faint Hopes can be entertained.

It also appears, that of the Sum of £.52,489. 18s. 0¼d. which had accrued as the Amount of Balances in the Hands of defaulting Receivers General within this latter Period, the Account stands thus :

Received by Composition with the Defaulters	-	£.6,989	5	0
By various Payments on Account, and not by Composition		3,607	9	¾
By Sums wholly lost to the Public, on Composition with the Defaulters, besides Interest	- - -	12,708	7	0¼
By Sums outstanding on the 1st January, 1797, for the Recovery of which legal Proceedings had been instituted, or other Steps had been taken, and of which sanguine Hopes are entertained	- - - -	29,184	16	8½
		£.52,489	18	0¼

Your Committee have conceived it to be their Duty to draw the Attention of Parliament to this comparative Statement of Arrears and Defaulters in England and Wales, not less with the View of shewing that, notwithstanding the complicated System of our Finances, as it is supposed, and the large Additions which have been made of late Years to the Public Burthens, and consequently to the Receipts of Money in the Hands of Revenue Officers of various Descriptions (both creating a greater Degree of Jealousy in the Public Mind, and of Responsibility in those to whom the Details and Management of these Parts of the Public Service are confided) the Accumulation of Arrears in the Hands of these Officers has been considerably less of late Years than formerly, within a similar Period of Time, notwithstanding the increased Receipt: The Prospect of recovering what still remains in Arrear is also more favourable, and consequently the Risk of eventual Loss to the Public is diminished in the same Proportion.

On the Subject of Balances now allowed to remain in the Hands of the Receivers General, Your Committee observe, that there has been of late a Limitation* prescribed, founded in good Sense, and which, if strictly adhered to, cannot fail to produce beneficial Consequences. But upon a Principle of general Reasoning, Your Committee can never lose Sight of those unanswerable Arguments in the Reports of the Commissioners of Public Accounts, with a View to the keeping those Balances even lower if possible than their present permitted Amount. At a Time when the Public Service has called for Supplies greater than at any former Period of our History, the Government has a Right, and it is their Duty, to avail themselves, without Delay, of every Farthing which is taken out of the Purse of the Subject, liable to such Deductions only as are necessarily incurred in bringing forward the Sums so raised, and lodging them in the

* Supplement (D.)

Public Exchequer; and if by the Extension of the Militia Establishment, the actual Charge incurred in cloathing the Supplementary Men under the Act of the present Session, the Necessity of holding more frequent General and Subdivision Meetings of Deputy Lieutenants, and the eventual Expence to be incurred in case the Supplementary Militia should be ordered out into actual Service; and if, by the Regulations of a similar Nature under the Act for raising a Provisional Cavalry, the Demands on the Receivers Generals of the several Counties have been, or are likely to be, greater than heretofore, Your Committee are of Opinion, that such increased Demands, inasmuch as they may have tended to diminish, from Time to Time, the Balances which might otherwise have rested in the Hands of such Receivers, have been more than compensated by the Advantage which they have derived for some Years antecedent to any such new Demands, and which they still continue to derive (with a Prospect of still further Increase) from the Poundage on the various new Taxes which have fallen within their Receipt; their Trouble, as Your Committee conceive, not having augmented any Thing like in the same Proportion. And considering the increasing Facility with which the commercial Intercourse of the Country, internally, has been carried on of late Years, the Plea of Difficulty in procuring Bills for Remittance (if it ever existed at all in any great Degree, and if the same had not been sufficiently obviated by the Evidence adduced before the Commissioners of Public Accounts, on the Part of the principal Officers of Excise, as stated in the Reports above referred to) is now the less deserving Notice, and therefore by no Means to be admitted as a Reason for Delay in transmitting the Collections to the Public Exchequer. Your Committee conceive also, that this Reasoning will be found to apply with greater Force in the Case of the Collectors, to whom the Increase of Income, from the increased
Amount

Amount of Poundage, is absolutely greater, and subject to no Deductions whatever.

Upon the Whole, Your Committee think it proper to observe, that against every Practice by which Payments can be delayed, and Temptations to default can be created, it becomes the executive Government to exert itself with the most rigorous and unremitting Attention.

Before Your Committee quit this Part of the Subject, they think it right to advert to the peculiar Terms on which Mr. Wilsonn* conducts the Receipt of Assessed Taxes for the City of London and County of Middlesex, by which the usual Poundage is saved to the Public. And there is another Circumstance also stated to Your Committee, to which it may be proper to attend, namely, that an Allowance of Poundage under the Title of Conduct Money, is made to the Receivers of certain Counties to a larger Amount than is paid to the others, and this, "on Account of their great Expences in travelling, and the small Amount of their Receipts:" and a Return has been made to Your Committee from the Board of Taxes, confirming this Statement, and specifying the Counties in Favour of which this Practice prevails. It may perhaps be worth enquiring, whether a Change of Circumstances may not have rendered the superior Advantage given to these Counties less necessary now than in former Times.

In order to obtain a more complete View of the Subject, Your Committee were desirous of knowing the Amount of Balances in Arrear with the several Collectors; but as upon Enquiry they found that this would be attended with infinite Difficulty, and there is Reason to believe, from the Evidence adduced before them, that a very large Proportion of the Collectors keep no Balances in their Hands at all, Your Committee have not thought it necessary to press this Part of

their Enquiry, especially as it appears that there is a Power in the Commissioners of Land Tax to compel the Collectors to a ready Account *; and that the Board of Taxes have been by no Means negligent in representing to them, through the Receivers General, the State of Arrears in the Hands of the Collectors, with a View to this salutary End.

§ 2. Having already adverted to the Increase of the Establishment of the Tax Office, as a Consequence of the greater Receipt of Taxes, Your Committee refer to the several Articles of which that Increase consists, as given in an official Return made to an Order of Your Committee. The total Increase in the Number of Officers upon the Establishment is Twelve, and the total Increase in the Salaries, Fees, and Emoluments of the Officers in this Department, is £.4,806. 10s. The Explanations which accompany this Return, in most Cases point out the Ground, if not the Propriety, of these Arrangements, in which Credit is taken for some Diminution of Expence, as a Part of the general Regulation.

No Holidays are kept in the Office for the Affairs of Taxes; and since the Year 1782 no Offices in that Department have been granted in Reversion.

S C O T L A N D.

THE general Reasoning which Your Committee have adopted in their Observations on the Conduct of this Office, in the Southern Part of the Kingdom, applies without Distinction to Scotland in all the Cases where similar Circumstances prevail; where these are different some Latitude may be claimed, and reasonably allowed, in the Way of Explanation, as long as those Principles are sacredly maintained, which cannot be departed from without great and imminent

* Supplement (F.)

Loss to the Public Revenue. The Considerations which have chiefly attracted the Notice of Your Committee in this Part of their Inquiry are, 1st. the Rate of Expence at which these Taxes are collected in Scotland; and 2^{dly}, the Balances and Arrears of the Receivers General.

1. With Reference to what Your Committee have stated, respecting the cheap Rate at which the Land Tax and Assessed Taxes in the Two Kingdoms collectively are brought to the Public Account, Your Committee think it right to remark, that the Rate at which the Collection is conducted in Scotland is much higher than in England, as it appears that the Charges of Management on the gross Produce of these Taxes in England are rather less than £. 3. 12s. per Cent. while the Charges of Management in Scotland amount to £. 6. 13s. per Cent. and this, notwithstanding the Land Tax in Scotland is not subject to any Charge of Management at all, but is paid into the Exchequer, according to its full Amount, without any Deduction whatever. This Disproportion of Charge is more particularly striking in the Article of the Duty on Windows, by the Act of the 19th Geo. III. the gross Produce of which in England, for the Year ending the 5th January 1797, amounts to £. 379,196 os. 4½^d. and the Charges of Management are stated to be £. 44,582. 7s. 8¼^d. which is at the Rate of £. 11. 15s. per Cent. and that in Scotland the gross Produce of the same Duty, for the same Year, is £. 12,978. 2s. 4^d. and the Charges of Management £. 3,851. 9s. 9^d. which is at the Rate nearly of £. 30 per Cent. This Disproportion Your Committee are sensible may arise in Part from the present local Circumstances of Scotland, and from the Necessity of making larger Allowances on that Account to the Officers employed in the Collection and Receipt of these Taxes, upon the same Principle of the Allowance long since made, and still continued, to certain distant Counties in England. It may reasonably be hoped,
that

that the improving State of Scotland, and the Attention of the Executive Government to check unnecessary Charges, whenever any such shall appear, will tend by Degrees to do away this Disproportion.

2. The Two chief Circumstances in which the Establishment for the Collection and Remittance of the Taxes of Scotland, under the Controul of the Tax Office, differs from that in England, are, that the Collectors are paid by a Salary *, under the Regulation of the Commissioners of Supply, for their Trouble in collecting the Land Tax, although they are paid by a Poundage of 3*d.* as in England, on the Assessed Taxes; and that the Receiver General has no Poundage on his Remittance of the Land Tax; but no Circumstances which have come to the Knowledge of Your Committee have explained, to their Satisfaction, how it has happened, that, without any Exception, for Thirty Years past, the Receivers General in Scotland, upon their Death or quitting of the Office, have constantly been in Arrear to a very large Amount, and in † Two particular Instances far beyond the Sums which the Receiver General professes to keep in his Hands, as necessary, according to his Statement, to reimburse him for the Charge of executing the Office, and in lieu of that Poundage which in England is received on the Land Tax as well as on the Assessed Taxes, but which in Scotland is confined to the Assessed Taxes alone. This Fact is so striking, that Your Committee have no Scruple to say, there appears to them to be some radical Defect in the System, which requires to be corrected.

Mr. Fordyce filled the Office of Receiver General for Scotland from the Year 1766 to the Year 1783, when he was removed on Account of the Arrears outstanding against him, which amounted at that Time to the Sum of £. 90,473. 17*s.* 6*d.* The Whole of this Arrear (except £. 600 paid in

* Supplement (G.)

† Supplement (E.)

on the 5th July 1797) has remained from the Time of his Removal to the present Moment, a Debt due from him to the Public, for which no Interest whatever has been hitherto received, though in the Instance of another Receiver it has been recently demanded; and notwithstanding that large Securities, according to the Practice of the Tax Office, were originally taken, and that Mr. Fordyce, at the Time of his Removal, assigned the Whole of the Property, of which he was then possessed, to Trustees approved by the Lords of the Treasury, and that he has since made over a further Security to a large Amount, which has accrued to him in the East Indies, to answer the Public Demand, yet the final Liquidation of this large Debt appears still distant.

On the Removal of Mr. Fordyce, Mr. Keith Stewart succeeded, and, having held the Office for Twelve Years, died in 1795, with a Balance in his Hands, amounting to the Sum of £.75,594. 11s. 10½d. over and above the Sum of £.23,835, which was in charge against him on another Account, as stated in the Report of the present Receiver General of the 16th June 1797. Of the former of these Sums, it appears, that £.34,133. 10s. 10d. has been discharged, leaving a Balance still due from the Executors to the Public, on the First Account, of £.41,461. 1s. 0½. The Arrangements which have taken place with the View of liquidating this Balance appear in the Observations made by the Tax Office, in their Return to the Order of this Committee.

On the Death of Mr. Stewart, and before the Pleasure of the Board of Treasury was known with respect to a Successor, the Barons of the Exchequer appointed Messrs. Alexander and John Gordon, Receivers General *ad interim*. These Gentlemen had been employed as the Agents of the preceding Receiver General, and between the Months of February and September 1795, when the present Receiver General succeeded

succeeded to the Office, had received the Sum of £.49,010. 19s. 5d. of which £.19,774. 18s. 9d. remains still unsatisfied; and for the Recovery of this Sum it is understood that Prosecutions are going on in the Court of Exchequer in Scotland; but there is reason to hope that the Whole of this Balance will be satisfied in the Course of the Month of July 1797, according to an Assurance given by these Gentlemen, and an Order on their Bankers for that Purpose, on which the Commissioners of Taxes think they have every Reason to rely.

Upon this plain Statement of Facts, Your Committee are warranted in saying, that it becomes the executive Government, by an immediate Attention to this important Subject, to provide a radical Cure for so great an Evil. For this Purpose Your Committee are of Opinion, that it will be adviseable to assimilate the Collection and Receipt of these Taxes in Scotland as much as possible to the Mode pursued in England; that in this Regulation should be included, if the same is practicable, the making Real Estates in Scotland subject, as in England, to the Payment of Debts due to the Crown; and that in Cases of Default, Prosecutions against the Securities, as well as against the immediate Defaulters, should be instituted without Delay; and that, above all, the Accumulation of Balances in the Hands of the Officer himself, or of those acting under him, should be strictly guarded against.

What Your Committee have stated above, describes only a Part of the Evil. The Example of the Receiver, by retaining Balances in his Hands, produces a similar Conduct in the Collector, and Arrears in every Stage of the Receipt become the unavoidable Consequence, or, for want of due Exertion, the Taxes remain uncollected. Of this your Committee have a Proof in the Report made from the present Receiver

Receiver General, by which it appears, that on the 5th of					
April last there was an Arrear of Assessed Taxes and Land					
Tax due from Scotland, amounting under the former					
Head to	-	-	-	-	£. 132,797 1 4
and under the latter	-	-	-	-	57,259 13 4

and making together the Sum of - £. 190,056 14 8
a Sum exceeding the Annual Amount of the Assessed Taxes
and Land Tax due from Scotland, by more than £. 50,000.
What Proportion of this Sum was uncollected, or, being col-
lected, remained in the Hands of the Collectors, does not ap-
pear to Your Committee; but it is stated, in Explanation of
this Part of the Report, that of this Arrear the Sum of
£. 50,000 had passed into the Hands of the Receiver General
before the Time of making the Report itself, on the 16th of
June last. This Payment over, as it is a Discharge of the
Collectors to that Amount, increases the Charge against the
Receiver in the same Proportion, and accordingly this tem-
porary Increase of the Balance in the Receiver's Hands is to
be taken into the Account in Addition to the Sum stated by
Mr. Hamilton, in his Report. The Practice appears to be,
to retain a constant and permanent Balance in the Hands of
the Receiver, at the End of each Quarter, equal to about
£. 30,000, without taking into the Account the Increase,
frequently, and in most Instances, a large one, which that
Balance receives, during the Currency of each Quarter, from
the continual Remittances of the Collectors. It must be ob-
vious, that the Advantages thus derived to the Receiver
cannot have been inconsiderable, and that they must have
increased in Proportion to the Public Exigency, and the
general Demand for Money. Your Committee conceive,
that if the Office of Receiver General is put on the Footing
before suggested, he would be sufficiently paid for his Trou-
ble in the Execution of it, especially when it is considered,
that the Poundage on the Assessed Taxes alone, as at present
received,

received, amounts to near £.700 per Annum; and the present Receiver General, in like Manner as his Predecessors, holds the Office of Receiver of Crown Rents and Casualties*. When all this is fairly considered, and that the English Receivers, having their Balances restrained within moderate Bounds, do not in general receive the Advantage of other beneficial Places, and that, under these Circumstances, the Instances of Default have been less frequent than in Scotland, Your Committee conceive, that sufficient Reasons will appear for putting the Receivers General of both Countries on the same Footing. In doing this, however, Your Committee conceive it will be equally necessary to provide, by the most unremitting Attention on the Part of the Treasury and of the Tax Office, against the Evil of Balances remaining in the Hands of the Collectors, and for expediting the Collection itself, keeping a watchful Eye over the Receivers, lest, at the same Time that they are deriving the additional Advantage intended for them by Poundage on the Land Tax, the Balances should be suffered to increase beyond the Amount to which it may be thought proper to limit them.

July 19th, 1797.

* In the Second Report made to Your Committee by Mr. Hamilton, the present Receiver General for Scotland, Your Committee observe, that Mr. Hamilton states the Sum of £.650 per Annum as a Salary accruing to him from the Office of Receiver General; whereas, from his former Report, Your Committee collect, that this Salary arises from the Office of Receiver of Crown Rents and Casualties. And Your Committee, referring also to the said Second Report of Mr. Hamilton, find the Amount of his Securities, given to the Treasury as Receiver General, is to the Extent of 144,500*l*. The Securities given by him to the Tax Office in England includes only 107,500*l*.

TAX OFFICE.

An ACCOUNT of the present ESTABLISHMENTS of the OFFICE
for the AFFAIRS of TAXES.

OFFICERS.	Duty.	Salary.
JOHN TRENCHARD - - - }	Commissioners.	£. 500 per Ann. each.
GEORGE BLOUNT - - - }		
CHARLES DERING - - - }		
JOHN FARNABY - - - }		
BARNE BARNE - - - }		
EDWARD MEDOWS, and		
HORACE HAYES, - - Esquires - }		
George Trenchard Goodenough, Esq.	Secretary - -	£. 300 per Ann.
Edward Naish, Esq. - - -	Assist. Sec. - -	200 Do.
Nathaniel Dowding, Esq. - -	Solicitor - -	150 Do.
Christopher Fowler - - -	First Clerk - -	100 Do.
John Ruffel - - - -	Second Clerk - -	85 Do.
Vacant - - - -	Third Clerk - -	60 Do.
John Hunter, Esq. - - -	Examiner - -	300 Do.
Henry Parker - - - -	Assist. Examiner -	150 Do.
Charles Hart - - - -	First Clerk - -	100 Do.
Solomon Treasure - - - -	Second Clerk - -	85 Do.
Philip Fitze - - - -	Third Clerk - -	60 Do.
Henry Bromley - - - -	Fourth Clerk - -	60 Do.
Jacob Knockey - - - -	Messenger - -	100 Do.
Martha Compton - - - -	Housekeeper - -	50 Do.

The Commissioners receive their Salaries clear of all Deductions, and the Senior Commissioner has an additional Allowance of £. 100 per Annum, in Lieu of Apartments, Coals and Candles. The Secretary and Examiner have each Apartments in the Office, and an Allowance of Coals and Candles.

John Moon - - - -	Inspector - -	£. 120 per Ann.
John Jones - - - -	Ditto - -	120
William Rule - - - -	Do. - -	120
William Burrow - - - -	Do. - -	120
Gabriel Leekey - - - -	Do. - -	120
John Burney - - - -	Do. - -	120
John Hughes - - - -	Do. - -	120
Yeates Birkit - - - -	Do. - -	120
William Saunders - - - -	Do. - -	120
Thomas Gale - - - -	Do. - -	120

These Officers inspect the State of different Counties, and report annually the Conduct of the different Surveyors.

William Lawfon - - - -	Inspector of Carriages for Middlesex.	£. 90 per Ann.
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COUNTIES.	Receivers at 2d. in the Pound on their Receipts.	SURVEYORS.	
			Salaries.
<i>Bedford</i> -	John Miller -	George Maltby - Arthur Murphy -	£. 90 —
<i>Berks</i> -	H. B. Deane - Willam B. Simonds	John Waugh - James Hawkins - William Taylor -	— — —
<i>Bucks</i> -	G. R. Minshull - Philip Box -	John Seeley - William Payne - John Day -	— — —
<i>Cambridge</i> -	Christ. Pemberton -	Charles Day - Benjamin Ward George Rowning	— — —
<i>Chester</i> -	H. C. Cotten -	Weston Bailey - John Monk - John Peirce - Thomas Harding	— — — —
<i>Cornwall</i> -	Cha. Rathleigh -	Thomas Symons Thomas Gilson Nicholas Mitchell	— — —
<i>Cumberland</i> -	Thomas Denton -	William Monkhouse Joseph Sanderson	— 80
<i>Derby</i> -	John Crompton -	Viceffimus Bradshaw William Gibson William Snibson -	90 — —
<i>Devon</i> -	Daniel Hamilton - Richard Rose Drew -	John Burgh - John Foot - Henry Whitchurch Philip Warren - John Kinsman - John Heale -	— — — — — —
<i>Dorset</i> -	Francis Steward -	Benjamin Wife - William Levi - Richard Oakley -	— — —

COUNTIES.	Receivers of 2d. in the Pound on their Receipts.	SURVEYORS.	
			Salaries.
<i>Durham</i>	William Surtees	William Usher Thompson Stevenson	£. 80 —
<i>York</i>	Marmaduke Constable George Cooke	William Harrison John Garforth John Bailey John Rowlandson William Wardell Thomas Raine Richard Wilkinfon Thomas Binks Francis Fairbank	90 — — — — — — — —
<i>Essex</i>	Robert Andrews John Yeldham	Charles Malden William May Jonathan Bowtle William Schuldham George Lamb	— — — — —
<i>Gloucester</i>	Roynon Jones	Joseph Knight James Beale Thomas Harmar Charles Parsons	— — — —
<i>Hereford</i>	John Cam	Thomas Downe Timothy Jenks	— —
<i>Hertford</i>	T. H. Byde	Thomas Simpson William Sedgwick John Walker	— — —
<i>Huntingdon</i>	Owsley Rowley	John Dexter John Horden	— —
<i>Kent</i>	T. W. Payler Richard James	Thomas Redford Henry Rogers William Lacy Stephen Partridge James Boothe John Austin	— — — — — —

Lancaster

COUNTIES.	Receivers at 2 <i>d.</i> in the Pound on their Receipts.	SURVEYORS.		Salaries.
				£.
<i>Lancaster</i>	- John Gregson	- Thomas Hall	-	90
		Adam Hall	-	—
		John Holt	-	—
		James Atkinson	-	—
		Richard Radford	-	—
		James Gildart	-	—
<i>Leicester</i>	- Edward Cheshelden	- George Davis	-	—
		Charles Stockdale	-	—
		Jesse Berridge	-	—
<i>Lincoln</i>	- Bartholomew Clayton	- Samuel Hughson	-	—
	S. R. Fyde	- William Fowler	-	—
		Richard Newcombe	-	—
		Joh Cheyney	-	—
		William Creasy	-	—
<i>London</i>	- Richard Howard	- Charles Bellingham	-	—
	John Bourke	- Thomas Hughes	-	—
	Hon. Henry Hood	- Richard Graffwell	-	—
	C. R. Broughton	- George Hassell	-	—
This Receiver has no Allowance of Poundage	- } Cha. Edw. Wilfonn	Henry Teed	-	—
		Thomas Gill	-	—
		John Hodgkinson	-	—
<i>Westminster</i>	- - - -	Thomas Jones	-	—
		Alexander Catmur	-	—
		Richard Holbrook	-	—
		William Knockey	-	—
		Thomas Wilkinson	-	—
		Thomas Tawney	-	—
		John Lymer	-	—
<i>Middlesex</i>	- - - -	Oliver Allen	-	—
		Robert Golden	-	—
		Richard Hodgson	-	—
		Henry Cridland	-	—
		Samuel Whitewell	-	—
		John Woodyer	-	—

COUNTIES.	Receivers at 2d. in the Pound on their Receipts.	SURVEYORS.	
			Salaries.
<i>Middlesex, continued</i>	- - -	John Law - - -	£. 90
		Samuel Howis - - -	—
		F. G. Marshall - - -	—
		William Winch - - -	—
		William Lewis - - -	—
		John Allen - - -	—
		Joseph Wood - - -	—
		Henry Ferne - - -	—
		William Howis - - -	—
		Edmund James - - -	—
<i>Norfolk</i> -	Roger Kerrison -	George Wymer - - -	—
	William Filher -	James Cape - - -	—
		Charles Lay - - -	—
		James Bowes Royal -	—
		Jonathan Turner - -	—
<i>Northampton</i> -	Edward Boodle -	Spencer Hesketh - -	—
	Christopher Smyth -	Thomas Capron - - -	—
		James Woolley - - -	—
<i>Northumberland</i>	William Surtees -	Robert Wood - - -	80
		Launcelot Heron - -	—
<i>Nottingham</i> -	George Mafon - - -	William Sketchley -	90
		Charles Smart - - -	—
<i>Oxford</i> -	Thomas Walker - -	William Eeles - - -	—
		Richard Smith - - -	—
		Thomas Johnson - - -	—
		R. D. Gough - - -	—
<i>Rutland</i> -	Edward Boodle, & } Christopher Smyth }	William Townley -	—
<i>Salop</i> -	Thomas Eyton - -	Robert Hill - - -	—
		David Pritchard - -	—
		George Kerry - - -	—

COUNTIES.	Receivers at 2d. in the Pound on their Receipts.		SURVEYORS.	
				Salaries.
				£.
<i>Somerset</i>	James Coles - Charles Hutchins	-	James Buchanan	90
			James Bryant	—
			William Sheppard	—
			Hugh Tilsley	—
			Isaac Parsons	—
			Walter Stuckey	—
<i>Southampton</i>	James Serle John Jacob Edward Stockton	-	Thomas Brice	—
			Thomas Newlyn	—
			John Dean	—
			Thomas Turner	—
			John Grimes	—
			Thomas Cockerill	—
			John Chambers	—
<i>Stafford</i>	Francis Cobb	-	Charles Dixon	—
			William Snape	—
			John Ward	—
			John Maffey	—
<i>Suffolk</i>	James Oakes D. E. Davey	-	Robert Manning	—
			James Apsey	—
			Daniel Penning	—
			George Suggate	—
<i>Surrey</i>	Joseph Shaw William Haydon	-	Thomas Crawter	—
			John Peche	—
			John Richardson	—
			Francis Searle	—
			Noah Slee	—
			Edmund Read	—
			William Meymot	—
<i>Sussex</i>	William Mitford	-	Thomas Rowfell	—
			Robert Watkins	—
			John Edwards	—
			John Edwards, Junior	—
			Richard Comber	—

COUNTIES.	Receivers at 2d. in the Pound on their Receipts.	SURVEYORS.	
			Salaries.
<i>Warwick</i>	- William Little - Bryan Troughton	- John Ford Naish	£. 90
		- William Evans	—
		- Benjamin Shelton	—
		- Charles Chandler	—
		- John Cleeter	—
		- Francis Highway	—
<i>Westmoreland</i>	- Thomas Denton	- John Parkin	80
		- Henry Yarker	—
<i>Wilts</i>	- William Bowles - Edmund Wilkins	- James Davis	90
		- William Boucher	—
		- Richard Farmer	—
		- William Kendall	—
<i>Worcester</i>	- Anthony Lechmere	- Walter Woodcock	—
		- Thomas Huxley	—
<i>Wales</i>	- John Williams - Peter Du Buiffon - John Herbert - Llewellyn Traherne	- William Price	80
		- Joshua Jones	90
		- John Hughes	80
		- George Propert	—
		- Thomas Jones	—
		- John Jones	—
		- Godfrey Loyd	—
		- John Gerrard	—
		- Edward Nicholl	90
<i>Monmouth</i>	- Edmund Estcourt	- Evan Owen	80
		- James Bowen	90
		- Thomas Pugh	80
		- William Humphre	—
<i>King's Household</i>	- John Fanfhawe	- Morgan Evans	—

AN ACCOUNT of the Total Gross Receipt and Assessment of the several Taxes in England and Wales, under the Management of the Commissioners of Taxes, in the Year ending the 5th of January 1797; together with the Amount of the Charges of Management paid out of the said Revenue, &c.

T A X E S.	Gross Produce.		Charges of Management.		Militia, Defenders Warrants, and Bounties on Hemp and Flax.		Net Produce.		Payments between 5th January 1796. and 5th January 1797.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Land Tax	1,989,673	7 10 $\frac{1}{2}$	54,840	3 4	16,630	2 3	1,918,203	2 3 $\frac{1}{2}$	1,897,654	10 3 $\frac{1}{2}$
Windows	379,196	0 4 $\frac{1}{2}$	44,582	7 8 $\frac{1}{2}$	—	—	334,613	12 8 $\frac{1}{2}$	346,983	8 10 $\frac{1}{2}$
Houses, 19 Geo. III.	164,084	16 7	4,443	18 10	—	—	159,640	17 9	144,428	6 1 $\frac{1}{2}$
Houses, 24 Geo. III.	532,230	16 11	14,414	11 3	—	—	517,816	5 8	507,776	10 3
Male Servants	94,516	6 6	2,559	16 2	—	—	91,956	10 4	91,683	13 1
Horses, 24 Geo. III.	89,344	11 0	2,419	14 8	—	—	86,924	16 4	99,994	0 4 $\frac{1}{2}$
Do. Additional, 29 Geo. III.	16,450	18 11 $\frac{1}{2}$	445	10 5	—	—	16,005	8 6 $\frac{1}{2}$	19,827	19 8 $\frac{1}{2}$
Do. Further, 36 Geo. III.	105,795	9 11 $\frac{1}{2}$	2,865	5 7 $\frac{1}{2}$	—	—	102,930	4 8	16,530	0 0
Horses and Mules	90,751	14 6	2,457	16 9 $\frac{1}{2}$	—	—	88,293	17 0	18,175	0 0
Dogs ($\frac{1}{2}$ Year)	68,456	18 4	1,854	0 4	—	—	66,602	18 0	4,770	0 0
Four Wheel Carriages	133,499	11 0	3,615	11 11 $\frac{1}{2}$	—	—	129,183	19 0 $\frac{1}{2}$	133,590	12 0 $\frac{1}{2}$
Ditto, Additional	18,783	15 0	508	14 11 $\frac{1}{2}$	—	—	18,275	0 10 $\frac{1}{2}$	18,391	9 7 $\frac{1}{2}$
Two Wheel Carriages	51,048	7 0	1,382	11 0	—	—	49,665	16 0	45,316	3 2 $\frac{1}{2}$
10 per Cent. 31 Geo. III.	94,501	7 10 $\frac{1}{2}$	2,559	8 0 $\frac{1}{2}$	—	—	91,941	19 9 $\frac{1}{2}$	97,021	17 9 $\frac{1}{2}$
10 per Cent. 36 Geo. III.	137,122	6 9 $\frac{1}{2}$	3,713	14 5	—	—	133,408	12 4 $\frac{1}{2}$	47,833	15 8 $\frac{1}{2}$
£.	3,965,456	8 7 $\frac{1}{2}$	142,663	4 7 $\frac{1}{2}$	16,630	2 3	3,806,163	1 8 $\frac{1}{2}$	3,489,977	6 11

An ACCOUNT of the Balances in the Hands of the present Receivers General of the Land Tax, &c. on the Day the said Balances were last stated; distinguishing the Counties, &c. for which due, the Names of the Receivers, and the Date of each Balance respectively.

Counties.	Present Receiver.	Balances in their Hands, April 5, 1797.		
		£.	s.	d.
Bedford - - -	John Miller - - -	6,376	8	4 $\frac{3}{4}$
Berks - - -	Henry Boyle Deane - -	6,896	9	0 $\frac{3}{4}$
	Wm. Blackall Simonds -	6,427	3	11 $\frac{3}{4}$
Bucks - - -	George Rowland Minshull	6,680	14	11 $\frac{1}{4}$
	Philip Box - - -	6,356	12	9
Cambridge and Ely -	Christopher Pemberton -	9,178	16	5
Chester - - -	Henry Calvely Cotton -	6,481	19	0
Cornwall - - -	Charles Raffleigh - -	6,317	15	4
Cumberland and Westmorland -	Thomas Denton - - -	5,181	14	10
Derby - - -	John Crompton - - -	6,120	8	2 $\frac{1}{2}$
Devon - - -	Daniel Hamilton - - -	7,447	12	7 $\frac{1}{2}$
	Richard Rose Drewe - -	7,686	0	3 $\frac{1}{4}$
Dorset - - -	Francis Steward - - -	6,096	3	2
Durham and Northumberland -	William Surtees - - -	12,794	10	8
York - - -	Marmaduke Constable -	16,715	3	2
	George Cooke - - -	5,308	13	0
Essex - - -	Robert Andrews - - -	4,481	17	4 $\frac{3}{4}$
	John Yeldham - - -	6,350	17	4
Gloucester - - -	Roynon Jones - - -	7,902	16	10
Hereford - - -	John Cam - - -	10,589	3	8 $\frac{1}{2}$
Hertford - - -	Thomas Hope Bye - - -	7,534	9	1 $\frac{1}{4}$
Huntingdon - - -	Owley Rowley - - -	8,215	6	6 $\frac{1}{4}$
Kent - - -	Thomas Watkinson Payler	11,252	14	7
	Richard James - - -	10,710	5	6 $\frac{1}{2}$
Lancaster - - -	John Gregson - - -	5,978	10	4
Leicester - - -	Edward Chefelden - -	6,306	7	2 $\frac{3}{4}$
Lincoln - - -	Bartholomew Claypon -	6,140	5	11
	Samuel Richard Fydell -	6,128	7	4 $\frac{3}{4}$
London - - -	Richard Howard - - -	8,390	16	4 $\frac{2}{4}$
	John Bourke - - -	4,973	10	6
Middlesex & Westminster - - -	Charles Edward Wilsonn	5,214	13	9
	Henry Hood - - -	6,464	6	8
	Ch. Rivington Broughton	8,652	11	8 $\frac{1}{4}$

Counties.	Present Receivers.	Balances in their Hands, April 5, 1797.		
		£.	s.	d.
Monmouth - - -	Edmund Estcourt - -	6,128	2	0 $\frac{1}{2}$
Norfolk - - -	Roger Kerrison - -	8,885	18	9
	William Fisher - -	6,499	15	9 $\frac{3}{4}$
Northampton and Rutland - - -	Edward Boodle - -	6,058	0	8 $\frac{3}{4}$
	Christopher Smyth - -	4,272	13	2 $\frac{1}{4}$
Nottingham - - -	George Mason - -	6,029	15	11
Oxford - - -	Thomas Walker - -	5,345	3	2 $\frac{1}{2}$
Salop - - -	Thomas Eyton - -	6,480	7	7 $\frac{3}{4}$
Somerfet - - -	James Coles - -	6,428	4	0 $\frac{3}{4}$
	Charles Hutchings - -	5,938	5	4 $\frac{3}{4}$
Southampton - - -	James Serle - -	11,710	0	6 $\frac{3}{4}$
Isle of Wight - - -	John Jacob - -	1,684	5	4
	Edward Stockton - -	2,254	10	5 $\frac{1}{2}$
Stafford - - -	Francis Cobb - -	6,291	15	5 $\frac{1}{2}$
Suffolk - - -	James Oakes - -	6,173	8	3 $\frac{1}{2}$
	David Elisha Davy - -	6,482	11	9
Surrey - - -	Joseph Shaw - -	6,504	5	8
	William Haydon - -	6,481	15	6 $\frac{1}{2}$
Suffex - - -	William Mitford - -	5,901	5	2 $\frac{3}{4}$
Warwick - - -	William Little - -	6,334	11	5
	Bryan Troughton - -	6,464	8	1
Wilts - - -	William Bowles - -	6,344	8	7
	Edmund Wilkins - -	6,272	19	0 $\frac{1}{4}$
Worcester - - -	Anthony Lechmere - -	6,046	19	5
Wales, North - - -	John Williams - -	4,425	10	2 $\frac{1}{2}$
	John Herbert - -	3,271	3	6 $\frac{1}{4}$
Wales, South - - -	Peter Du Buiffon - -	6,327	2	0
Glamorgan - - -	Llewellyn Traherne - -	3,579	16	1 $\frac{1}{2}$
King's Household - - -	John Fanshawe - -	4,446	6	6
Scotland - - -	John Hamilton - -	29,502	8	0 $\frac{1}{2}$

It is to be observed, that several of the Receivers have since made Payments in Reduction of the Balances above stated, and some of them have been permitted to retain in their Hands greater Balances than have been usually allowed, on Account of Demands made for the Provisional Cavalry.

An ACCOUNT of the Arrears and Defaulters of the Land and Affixed Taxes in England, for Twenty Years preceding the Year 1797.

Counties.	Defaulters.	Sums remaining due.	Dates.	OBSERVATIONS.
Huntingdon -	John Jackson -	£. 3,763 0 9 $\frac{1}{4}$	25th March 1779	In the Year 1786, an Agreement took place under a Deed of Truff, by which Mr. Jackson was to pay £. 450 Annually to Government; the Instalments were paid regularly up to January 1792, at which Time the Estates were sold; but the Payment of the Purchase Money appears to have been stopped by a Claim on the Part of the Crown for Droits of Admiralty, and nothing more has been received, nor will any further Sums be paid, until the Right to these Droits is determined.
Cambridge and Ely }	Francis Dixon	15,934 11 3	5th April 1781 -	This Receiver died Insolvent, and his Sureties, in the Year 1784, obtained an Act of Parliament to compound the Debt at £. 4,289. 5s. which has since been paid into the Exchequer.
Scotland -	John Fordyce and his Agents }	90,473 17 6	25th March 1783	The Measures taken for the Recovery of this Debt have been under the immediate Directions of the Lords of the Treasury, and in the Year 1783, their Lordships were pleased to direct the Whole of the Property of Mr. Fordyce to be conveyed to Trustees, but that he should have the Management of it, subject to the Directions he should receive from the Lords of the Treasury, and the Lord Advocate of Scotland.
Surrey -	John Ford and his Deputy }	14,480 0 0	5th April 1790 -	This Receiver died in the Year 1789, and there is a Suit now depending in the Court of Exchequer for the Recovery of this Debt. Mr. Francis Searle, the Deputy Receiver, has delivered in a Discharge, in Answer to the Claim on the Part of the Crown, which is now under the Consideration of the Attorney General; but we have no Doubt but the Sureties are ultimately sufficient.

Scotland

Countries.	Defaulters.	Sums remaining due.	Dates.	OBSERVATIONS.
Scotland	Keith Stewart	-	5th April, 1794	
Balances due at his Death,	Land Tax	29,423 15 5	-	<p>As soon after this Receiver's Death (which happened in February 1795) as the Executors had determined to act, we applied to them for Payment of the Debt, when they presented a Memorial to the Lords of the Treasury, proposing to reduce the Debt by Instalments, and pay the Whole in Four Years: Those Proposals appearing to us unsatisfactory, we submitted them to the Consideration of the Lords of the Treasury, who directed us to take the Opinion of the Attorney General and Lord Advocate of Scotland thereon. In consequence of their Opinion, the Executors were directed to pay One Moiety within Nine Months from Christmas 1795, and the other Moiety within Twenty-one Months, with Interest thereon, at £.5 per Cent. from the same Time. The Executors having since stated the Impoffibility of raising the Money, and as great legal Difficulties have occurred in complying with this Order, the Lords of the Treasury referred the same to the Lord Advocate of Scotland for his Opinion, which his Lordship has given as follows:</p> <p>"I am humbly of Opinion, that if the Assurances which the Executors have given of punctually fulfilling the Instalments, are complied with, the Debt due to the Public will, in the peculiar Circumstances of Admiral Stewart's Personal Estate, be most easily, and indeed speedily recovered."</p>
Assessed Taxes	46,170 16 5½	-	-	
Total	-	-	£.75,594 11 10½	
Paid in Reduction of the same,	Land Tax	16,000 0 0	-	
Assessed Taxes	18,133 10 10	-	34,133 10 10	
Balance now due	-	-	£.41,461 1 0½	

Scotland

OBSERVATIONS.

Counties.	Defaulters.	Sums remaining due.	Dates.
Scotland	{ Alex. and John Gordon }	£. s. d. 19,774 18 9	5th April 1795.
Suffolk, Pt.	John Spink Paid - -	5,471 13 3 $\frac{1}{4}$ 1,000 0 0	5th April, 1795. 9th June, 1797.
Leicester	Rogers Rading Paid - -	1,264 0 7 $\frac{1}{4}$ 1,264 0 7 $\frac{1}{4}$	5th April, 1795. 30th June, 1797.
Monmouth	Jacob Rudhall Paid - -	6,329 0 5 1,345 8 8	5th April, 1796. 1st June, 1797.
Worcester	Joseph Berwick	5,247 11 8 $\frac{1}{2}$	5th April, 1796.

These Receivers, who were appointed by the Barons of the Exchequer, after the Death of the Honourable Keith Stewart, have been frequently applied to for Payment of the Money in their Hands; and in consequence of their not doing it, we submitted to the Lords of the Treasury the Propriety of directing a Prosecution to be commenced against them; and we understand Directions have been given to the Barons of the Exchequer accordingly.

This Receiver dead; the Payment of his Balance has been delayed by the Failure of his Executor and Partner. The Securities are very sufficient, and have promised to discharge the whole Debt in a short Time.

This Receiver dead, and his Accounts are now stated by the Auditor, and the Executors are directed to pay the Balances forthwith.

This Receiver dead, and his Accounts are now before the Auditor, and his Executrix has been required to pay the Balance due to the Crown without Delay.

This Receiver's Accounts are with the Auditor, and his Balances will be immediately paid, as soon as they are stated.

We have been under the Necessity of Writing to Scotland for a Return to that Part of the Order of the Committee which relates to the Receiver General, and to the Collectors of the Land and other Taxes for Scotland, for the Years 1795 and 1796; as soon as we receive the same, we will lose no Time in stating it to the Committee.

Office for Taxes, 25th May, 1797.

EXAMINATION of GEORGE TRENCHARD GOODENOUGH,
Esq. taken the 11th Day of July 1797.

CAN you lay before this Committee an Account of all Sums of Money arising from the Land Tax, Commutation Tax, and Assessed Taxes, which remained in the Hands of each Collector in England and Wales, on the 5th Day of April 1797, or at the Period of the last Return made to the Tax Office, specifying the Name of each Collector, the Heads of Taxes for which such Sums had been received, and the Years when they severally became due, or had been so collected?

It is impossible. The Collectors are in Number from 20 to 30,000, and there are above 1000 Boards of Acting Commissioners. I believe Nine out of Ten of the Collectors keep no Money in their Hands, and the Commissioners in London have no Power over the Acting Commissioners in the Country, and they only can call on the Collectors. In the Course of the last Year, the Board adopted a Method of transmitting to the different Boards of Commissioners, through the Hands of the Receiver General, a precise List, upon a printed Form, of the Amount of the Arrears due from each Collector; but what Part of that he may have received, the Board have no Means of knowing.

Supplement (G)

EXAMINATION of JOHN FORDYCE, Esquire; taken the
4th Day of July, 1797.

Q. WERE you not Receiver General of the Taxes for Scotland from 1766 to 1783?—A. I was.

Q. What Control has the Receiver General over the Collectors, to oblige them to collect more readily, or to remit with more Expedition, the Sums which come into their Hands?—A. I do not recollect that the Receiver General has any absolute Authority to oblige the Collectors to remit; I think the natural Course, if he found the Collector falling much in Arrear, would be to represent the Matter to the Barons of the Exchequer in Scotland.—During the Two last Years of my holding the Office of Receiver General, Suits were raised before them against many of the Collectors of Window Duties, and the Arrears were much reduced. I should also mention, that there is a Power, if any County or Individual is in Arrear of Land Tax, to apply for a Party of Soldiers to
quarter

quarter upon the Delinquents. The Process of the Exchequer in Scotland, is similar to that of the English Exchequer, except that the Extent does not in Scotland reach Land or Heritable Property.

Q. How often do the Collectors remit?—*A.* They are in a continued Course of Remittance, but at no fixed Annual Periods. If my Recollection be accurate, no material Part of the Taxes for the Year beginning on the 5th of April, used to be remitted to the Receiver General, until the April following; so that the Public Taxes for Scotland were in Arrear nearly One Year, being either unpaid by the Individual, or unremitted by the Collector to the Receiver General.

Q. Is the principal Part of the Arrear owing to its being uncollected, or unremitted?—*A.* The Smallness of the Sums quarterly due by the County, and the great Extent of many of the Counties, probably induces the Collectors to go round only Once, or at most Twice a Year; and I should therefore suppose, that the most considerable Part may be uncollected.

Q. Do not the Commissioners of Supply apportion the Salaries to the Collectors according to the Extent of the District over which their Collection extends?—*A.* I apprehend the Salaries are rather proportioned to the Amount of the Sums collected—the most extensive Counties being generally those which are the least cultivated, and the most distant from the Capital, where less is naturally allowed for Time and Labour; but probably both the Extent of the County, and the Amount of the Sum to be collected, are considered by the Commissioners of Supply, who pay great Attention to those Matters.

Q. Would it not be better, for the Sake of expediting the Collection, to allow a Poundage on Remittance to the Collector?—*A.* I think it could have no bad Effect, and possibly might expedite the Remittance from the Collector; but there may be Objections to an equal Poundage over the whole Country, the Extent of some Counties being great, and the Sum to be collected small.

Q. Has not the improved State of Scotland of late Years tended in a material Degree, by extending the general Commercial Inter-course, to facilitate the Means of Remittance by the Collectors to the Receiver General?—*A.* I should think it has, and more particularly by the Establishment of Country Banks; but of this the present Receiver General can give more certain Information.

Q. Do you know what Interest the Royal Bank of Scotland allow upon Money lodged in their Hands?—*A.* I think I have known the Royal Bank of Scotland at some Times allow no Interest for Monies lodged in their Hands; at other Times, £ 3 per Cent. on Money payable on Demand; and I think I have known £ 4 per Cent. allowed on Money payable in Six or Twelve Months.

Q. Do

Q. To what is that Variation owing?—*A.* To Variations in the State of Money in the Country, or in the Affairs of the Bank, or in the System of the Directors.

Q. What has been the Rate of Interest for the last Two Years?—*A.* I have not known, for several Years, what Rates of Interest have been allowed by that Bank.

Q. Did those Agents which were first employed by you as Receiver General, give you any Security?—*A.* They did not, nor had they given any Security to my Predecessor.

Q. Was it not your Practice to require of your Agents to send up to you, as their Voucher, and consequently as your's, the Exchequer Receipt of every Sum of Money paid in by them?—*A.* I was directed, at the Time of my Appointment, to continue the same Person as Deputy, who had for a great many Years managed the Business of that Office with great Approbation. It was his Practice to write to the Board of Taxes Quarterly, stating the Sums which had been remitted to the Agents by him for the Receiver General; but it was not the Practice for the Agent in London to send a Tally for each Payment, but to send a Box filled with Tallies perhaps once a Year, or not so often.

Q. Is it to be understood, that the Receiver General had no other Evidence from his Agents of such Payments being made?

A. I had no other positive Evidence than those Tallies, although I had Reason to believe, from Letters written by those Agents to my Deputy, that regular Payments were made into the Exchequer.

Q. Did you consider the Balance which remained in the Hands of your Agents, as a Balance which they could employ beneficially to their Use?—*A.* I did not consider them to be at Liberty to employ the Money remitted to them to their own Use; nor did I know that those Agents had any Balance in their Hands, till I was informed by the Board of Taxes, that the Remittances made by my Deputy were not paid into the Exchequer; in Consequence of which Information, I took immediate Steps for the Security of the Public.

Q. Did your Second Set of Agents give you any Security?—*A.* No.

Q. Do you not conceive, after the Experience you have had of the Failure of your First Set of Agents, that if you had taken Security from the Second Set, you would have rendered the Receipt of the Public Money more secure?—*A.* The Event proves that it would have been so; but my Opinion of the Situation of the new Agents, and my Confidence in the Men, made me at the Time think it unnecessary, and that I was safe without such Security.

Q. Was you at Liberty to have removed the First or Second Set of Agents?—*A.* I did not think myself at Liberty to remove the

the First Set of Agents ; but the Second were entirely my own Choice, and I might have removed them at any Time.

Q. Are the Sums of £.14,015, remaining due by your First Agents, and of £.29,744, due by the Second, as well as the Sum lost by the Third Agent, comprized in the Sum of £.90,473. 17s. 6d. stated as remaining in Charge against you in the Accounts sent to us from the Office of Taxes ; and was the Payment of £.3000, mentioned in your Letter to Mr. Long dated 27th May last, made since that Balance was stated against you or before ?—*A.* The Sum of £.90,473. 15s. 6d. mentioned in the Account already in the Possession of the Committee, comprises the Two several Sums of £.14,015, and £.29,744 ; (for the Recovery of which the Effects of both those Agents were seized upon Extent, and are under the Management of Trustees named by the Treasury) as well as what remains due from me to the Public, in consequence of the Failure of the Third Agent, mentioned in my Letter to Mr. Long, dated 27th May last, as stated by the Board of Taxes ; and that Sum of £.90,473. 15s. 6d. remains in Charge against me in the Books of that Office, after crediting my Account for the Sum of £.3,000, stated in my said Letter to have been paid into the Exchequer on my Account, by the Consignees of the Estate in Grenada, that Payment having been made of a prior Date to that Balance being stated by the Board of Taxes.

Q. It is desired, that you would explain more fully that Part of your Letter to Mr. Long, in which you assign the Circumstances of your not having been appointed to any Office between 1783 and 1786, nor having yet received any Compensation for your Services as One of the Commissioners of the Land Revenue, to be Reasons for so little of the Balance due by you having been paid ?—*A.* The not having given me an Office at the Time it was promised, lessened my Power of paying my Debt to the Public to the Amount of the Salary, whatever it might have been, during the Delay ; and the Non-payment of the Salary which I expected as a Commissioner of the Land Revenue, being £.1,500 a Year, supposing us to be paid as other Commissioners have been paid, lessened my Power of paying that Debt to the Amount of £.8,250 more, having being about Five Years and a Half employed in that Office ; but these are a Part only of the Clauses assigned for the Delay of Payment, mentioned in my Letter before referred to.

Q. What other Employments under Government have you held from which you have received Emolument, or from which you have received none ?—*A.* I am One of the Commissioners for liquidating the Prince of Wales's Debts, from which I neither have received nor expect to receive any Emolument ; and I have held the Office for Three Years, of Surveyor General of Crown

Lands, for which I have received, for Salary and Emoluments £.671. 6s. 10d. per Annum, as is mentioned in my Answers to the Questions of the Committee, relative to the Fees, Perquisites, and Emoluments of that Office.

Q. Whether, in Right of that Property, or Securities in the West Indies, which you have assigned to Trustees in Satisfaction of your Balances due to Government, you have received any, and what Sum, out of the Vote of Parliament for the Relief of those who suffered in their Properties during the late War in the West Indies?—I have received no Sum whatever of the Nature described; but Messrs. Davidson and Graham, who are the Consignees of the Estate, answerable to me for the Debts referred to, have, I understand, applied to the Commissioners for the Management of the Money so voted, and have received an Assurance, of a Loan of 8 or £.9,000, to enable them to restore and new stock that Estate.

Q. Within what Time have you a reasonable Prospect of discharging the Debt due from you to the Public?—*A.* I have come under an Engagement to the Treasury, to pay at least £.4,000 every Year in Discharge of the Balance remaining due by me, over and above what shall be recovered from the Effects of my late Agents, by the Trustees of the Treasury, in Discharge of the Balances of £.14,015, and £.29,744, before mentioned; and I have voluntarily assigned, for the punctual Payment of that Engagement, the Debts mentioned in my said Letter of 27th May, amounting to about £.25,000, due to me in the East Indies, and acquired since the Date of my former Assignment of Security for the Payment of my Arrears; and from that Fund, with the Sum before mentioned due to me as a Commissioner of the Land Revenue, and the Obligation of the Consignees of the Estate in Grenada, to pay the Value Annually to the Exchequer, independant of other valuable Securities, referred to in my Letter to Mr. Long, by which the final Payment of those Arrears is made certain, I hope to accomplish that Payment much more speedily than I have engaged for.

EXAMINATION of George Trenchard Goodenough, Esquire,
of the Tax Office; taken the 5th Day of July, 1797.

Referred to in the Supplement (D.)

I HAVE been Secretary to the Board Fifteen Years.

Q. Of what Particulars does the Quarterly Bill of Incidents, which is mentioned in the Account of Increase and Diminution, &c. from the Tax Office, consist?—*A.* Postage of Letters, Commissioners and Officers Taxes that are allowed to them; likewise Charges for Parcels, &c. are very heavy.

Q. Are the Salaries of Officers included in the Bill of Incidents?—*I* will send a Copy of the Bill of Incidents for 1796 to this Committee.

Q. Does the Sum of £.5,471. 13s. 3¼d. charged against John Spink, late Receiver of Suffolk, make Part of the Sum of £.20,138, charged against Wallace and Spink, in the Year 1780? [See No. 14, Appendix to 1st Report of Commissioners of Accounts].—*A.* No, a new Debt incurred within these last Two Years.

Q. Have all the Charges, which appeared in the Year 1780, against the Names of the several Receivers General (as stated in Appendix, No. 14, to 1st Report of the Commissioners of Enquiry, &c.) been liquidated since that Time?—*A.* I believe not. I beg to inclose an Account of the Sums paid since that Period, in Reduction of those Charges.

Q. Does the Account now before this Committee contain solely such as have become Defaulters within the last Twenty Years?—*It* does contain only such.

Q. Have any Sums, which are charged against any of the Receivers, as Defaulters, within the last Twenty Years, been liquidated in any, and what Degree, since the Account thereof was first laid before the Committee?—*A.* I will mark upon the Face of that Account the Dates and Sums which will convey this Information. (Vide Account returned*) Since I have been in the Office, there has been no Failure of Receivers, by which the Public has suffered any Loss; for in the Case of Receivers having failed, the Debt due from each has either been actually recovered by Process, or secured, to the Satisfaction of the Commissioners.

Q. In such Cases, has the Defaulter been charged with the Principal only, or also with Interest, and from what Time?—*A.* There is no Instance, in my Recollection, where they have been charged, and have paid Interest; but in the Case of Mr. Keith Stewart's Executors, Interest has been demanded, according to the Advice of the Attorney General, (and which, I believe, was first practised in

* See Supplement (E.)

Mr. Rigby's Case.) I have no Reason to suppose this Demand has been abandoned, although I conceive enforcing it may be attended with Difficulty.

Q. By whom is the Receiver General of the Taxes for Scotland appointed, in the Case of any Vacancy.—*A.* Until the Pleasure of the Lords of the Treasury is known, the Barons of the Exchequer appoint Interim Receivers. Those appointed upon the Death of Mr. Keith Sewart held the Office from February 1795 to September 1795; and at the Time of their being superseded, by the Appointment of the present Receiver General, they had in their Hands £.49,010, 19s. 5d.

Q. How soon after their going out of Office did they pay this Sum to the Public?

They paid {	15th February 1796,	£.18,500.
	2d April - - -	6,000.
	6th September - -	5,000.
		<hr/> £.29,500. <hr/>

and there still remains about £.19,774. 18s. 9d.

Q. Were they called upon to pay this Balance after they went out of Office?—Repeatedly, by Letter to themselves in the first Instance, and afterwards by Application to the Lords of the Treasury, who, I understand, directed the Barons of the Exchequer to proceed against them; and they have undertaken to pay it up within the present Month.

Q. What Payments have been made since the 10th of May, by the Receiver General of the Taxes for Scotland?—*A.* £.13,000 on the 13th of June, 1797.

Q. In what Mode does he receive and pay?—*A.* He collects all the Money that is paid by the Collectors, which comes into his Hands, Daily, in small Sums, during the Quarter; as soon after the Quarter expires, as he can make up his Account, he sends them upon Oath to the Tax Office, and remits, within a Month or Six Weeks, all above 29 or £.30,000.

Q. Why is the Remainder suffered to continue in his Hands?—*A.* In consideration of the great Expenses of his Office, and receiving no Poundage on the Land Tax.

Q. Has he any Salary?—*A.* None.

Q. Has he any Poundage on the Assessed Taxes?—*A.* Yes, as other Receivers; and the Net Receipt upon Assessed Taxes for the Year ending the 5th of January 1797, being about £.83,000. his Poundage of course was about £.660 a Year.

Q. How

Q. How much was Mr. Keith Stewart permitted to retain as Balance in his Hands?—*A.* Nearly the same as the present Receiver.

Q. Have any Measures been taken, since 1782, to reduce the Balances in the Hands of the several Receivers of England and Scotland?—*A.* In the Month of March 1783, the Board adopted the following Mode of regulating the Receivers to their Receipts and Payments for England and Wales: The First Fortnight after each Quarter Day is allowed for the Collector to make his Collection; the next Fortnight is allowed the Receiver to go his Circuit, to receive the same; in the Third Fortnight, the Receiver makes up his Accounts, upon Oath, and transmits them to the Tax Office; he then either proposes, or the Tax Office directs him, to make his Payments into the Exchequer and Customs (the Commutation Tax being paid into the Customs.) The Amount of the Balances which the Receiver is permitted to retain, is never to exceed £.6,500. and such Receivers as have Conduct Money, £.5,000. (N. B. The Two Receivers for the Isle of Wight are allowed to retain only about £.1,600 each, from the Smallness of their Receipt, and not being obliged to travel from Home as I conceive.) All the Receivers have a Poundage of 2*d.* in the Pound, over and above the Benefit of these Balances. The Six Receivers, who have Conduct Money, receive under that Description another Allowance of 3*d.* in the Pound, which is paid by a Warrant, after the Year's Account is closed and the Balance paid up.—I should not omit to state, that Mr. Wilfonn, the Receiver of Assessed Taxes for London and Middlesex (Inhabited House Tax excepted) takes no Poundage, and pays up the Balances Quarterly, within the limited Sum: and sometimes he has paid up the Whole of what he has received, and more.—He keeps an open Office, Four Days in the Week, except Holydays and the Month of August His Expences are between 4 and £.500 a Year, for Office Rent, Clerks, &c. of which he is allowed £.309. 10*s.* by a Treasury Warrant. (N. B. £.2,000 *per Ann.* is saved to the Public by his taking no Poundage) He pays the Money, as he receives it, into the Hands of the different Bankers, who are his Securities, and they allow him a small Interest for it, which, in the Year 1790, amounted to about £.500. His Collection has been £.300,000. and will probably be more.—Amongst the Charges of Management are to be reckoned 3*d.* in the Pound to each Collector, 2*d.* to each Receiver, and 1½*d.* in the Pound to the District Clerks of the Acting Commissioners.

Q. What is the Nature of those Fees, for which the Secretary is stated to have received £496. in the last Year, and also £.494. 2*s.*?

A. For

—A. For soliciting the Receivers Commissions, paying their Fees, and carrying them through the different Offices.

Q. Are these Fees necessarily incident to the Office of Secretary?

—A. I conceive that the Receivers are at liberty to employ any other Person to transact this Business; I only consider myself to be their private Agent.

NINTH REPORT.

SALT OFFICE.

(Ordered to be printed 19th July, 1797.)

THE Management of the Duties upon Salt was originally under the Direction of the Board of Excise, and continued so till the Year 1702; when it was formed into a distinct Establishment by Stat. 1 Ann. sec. 1. c. 21. and the Crown was enabled to appoint particular Commissioners, during Pleasure, for the express Purpose of transacting the Business of that Branch of the Revenue with the same Powers as were exercised by the Commissioners of Excise, when it was under their Direction.

§ 1. The present Establishment * of the Salt Office in London consists of Five Commissioners, a Secretary, an Assistant Secretary, a Solicitor, a Comptroller, a Cashier, an Accountant General and one Clerk, a Chief Accountant and Clerk of the Securities, Two Accountants with Two Assistant Clerks, a Clerk to the Correspondent, and Clerk to the Assistant Secretary, a Housekeeper, a Storekeeper, Doorkeeper, Messenger, Porter, and Two Watchmen.

There are also, for the Port of London, a Collector and Assistant Searcher, with Two Surveyors, Two Assistant Surveyors, and Two Boatmen; a Clerk at Dublin; Sixteen Officers for Wales; and Three Hundred and Fifty-seven Officers distributed throughout the Twenty-two Districts into which the Collection for England is divided, besides Fifty Assistant Searchers and Boatmen, appointed to attend the Importation and Exportation of Foreign Salt at Twenty-

* Supplement (A.)

nine different Ports in England ; making in the Whole Four Hundred and Fifty-nine Officers employed in this Department.

The Annual Expence of this Establishment consists of Salaries to				
the Officers in London, amounting to	-	£.	5,349	5 8 $\frac{1}{2}$
Incidental Charges paid in D ^o	-	-	2,057	6 4 $\frac{1}{2}$
Taxes repaid to inferior Officers in Do	-	-	235	10 0
Salaries to Officers in the Country	-	-	12,627	9 7 $\frac{3}{4}$
Incidental Charges to D ^o	-	-	4,673	7 7 $\frac{1}{4}$
Taxes repaid to inferior Officers in the Country	-	-	1,999	13 7 $\frac{1}{2}$

Making the Total Charge of Management - £.26,942 12 11 $\frac{1}{2}$

In order, however, to estimate correctly the Total Charge of this Establishment to the Public, it would be necessary to deduct from this Sum the Amount of the Taxes and Duties charged upon such of the Officers as do not afterwards receive a Re-payment of them, as in some of the preceding Instances.

No Fees are allowed to be taken by any of the Officers. The other Emoluments received by them from Pensions, Places, or other Employments under Government, will appear by an Account subjoined to this Report.

The Gross Amount of the Duty from the 5th of April 1795, to the 5th of April 1796, was £.2,262,795 8 10 $\frac{3}{4}$ which, after deducting the Drawbacks, Discount on prompt Payment, and for Waste Salt carried Coastways, Bounty on cured Fish exported, and Charges of Management, was reduced to £.429,576 os. 2 $\frac{1}{2}$ d. being the Whole Net Produce paid into the Exchequer; which, it is to be observed, is not One Fifth Part of the Gross Amount of the Duty that comes under the Management of the Office. The Nature and Reason of these Deductions is explained in the Evidence referred to.

The

The Gross Receipt of the Salt Duty of Scotland, for the Year ending 5th January 1797, appears to have been £. 22,300 os. 10½*d.* of which, after deducting for Salaries, Incidents, Bounties, and Discount, the Sum of £. 8,853. 12*s.* 2¼*d.* there was paid in Scotland, upon Warrants from the Barons of the Exchequer, £. 12,694. 16*s.* 8½*d.* towards Payment of the Equivalent, and Great and Privy Seals; and no Remittance whatever, for the Salt Revenue in that Year, has been made to the Exchequer in England.

Upon enquiring into the Appointment and Duties of the Principal Officers of this Department, and the Manner in which those Duties are executed, Your Committee find, that Six of the Principal Officers are appointed by Patent, during Pleasure; Four by Treasury Warrant; and the remaining Four Hundred and Forty-nine by the Board itself, usually upon the Recommendations of the Lords of the Treasury. The Duties* of the Principal Officers are described in the annexed Account. There are no Reversionary Grants of any Office on this Establishment.

They further find, That the Commissioners hold Two Boards regularly every Week, and an extra Board about Once in Three or Four Weeks†: That the Accountant General never attends the Office in Person, the Whole of his Business being performed by his Clerk; and that the Controller and Cashier do not attend regularly, the Duty of their Office being chiefly performed by their Deputies and Clerks, who are paid by their Principals. The Holydays kept in this Office are Fifty-nine, in the Course of each Year, which, in the Opinion of the present Commissioners would admit of Reduction.

§ 2. The only Alteration which has been made in the Establishment since 1782, consists in a Difference of Ar-

* Supplement (A.)

† Supplement (B.)

rangement amongst some of the inferior Officers, occasioning an increased Charge to the Public of £. 108 per Annum.

§ 3. Amongst the further Measures which, in the Opinion of your Committee, it may be expedient to adopt for the Regulation of this Office, they beg Leave to remark in the first Place, that if it is thought advisable to continue the Establishment itself, the Sinecure Part of it will require a very material Reform. It appears however to your Committee, that there is very strong Reason for recommending Measures which are not limited merely to a Reform of the interior Constitution of the Office, but such as may tend intirely to abolish it.

The Expence of the Establishment in London alone, amounts, for Salaries, to £. 5,949. and for Incidents, to £. 1,993. The Business of the Office is discharged by the holding of a Board only Twice a Week, and several of its Chief Officers do not execute their Duties in Person; and the Number of Country Officers, viz. Four Hundred and Twenty four, is above One-fourth of the Number of those upon the Establishment of the Excise, which yields a Net Revenue nearly Twenty Times larger in its Amount.

Under these Circumstances, it has occurred to Your Committee, that it may well deserve Consideration, whether the Salt Duties should not be placed under the Management of the Excise Office, as they were originally in England; or of the Board of Customs, as they now are in Scotland; or whether it might not be more convenient to divide the Management of these Duties between the Two Boards, than to make a Total Transfer to either of these Boards exclusively. The Inland Part would more naturally fall under the Excise; and the Superintendance of the Exportation of Fish, and the Importation and Exportation of Foreign Salt (which already

ready exists as a distinct Establishment) might be transferred to the Customs. And Your Committee are led to think this latter Measure the more practicable, as they observe that, amongst those Officers of the Customs at the Out Ports who hold other Employments under Government, more than Half are at present employed as Salt Officers. The Result of this Measure, in Point of Economy, would be the Saving of a considerable Part of the London Establishment, even supposing that the Whole of the Country Establishment must still subsist; but it is not improbable that a further Saving might arise by transferring the Duty of the Country Officers to those employed by the Excise and Customs, allowing at the same Time an Increase of Income to those Officers respectively in Consideration of their increased Employment.

The Laws relative to the Salt Duties lie within a narrow Compass, and they appear to Your Committee to have been carefully compiled, and conveniently abstracted and indexed for the Use of the Revenue Officer. This Compilation, however, being published at the Expence of the Revenue Board, and for the Use of the Revenue Officer only, is not allowed to be sold*; and the same Principles of Justice and Policy, which in other Instances have induced Your Committee to disapprove of any Restriction upon the unreserved Publication of the Revenue Laws, in the most convenient Form, must equally apply to the present.

July 19th, 1797.

* Supplement (C.)

SUPPLEMENT (A.) Report IX.

SALT OFFICE.

An ACCOUNT of the ESTABLISHMENT of the SALT OFFICE of the Port of London.

Description and Names of the Officers employed.		Salary and Allowances per Annum.
With the Duty of each.		
<i>Commissioners.</i>	JOHN HILLERSDON, Esq. - - -	£. 500 each
	Sir RICHARD REYNELL, Bart. - -	
	EDW. FRANCIS STANHOPE, Esq. -	
	JOHN MORTLOCK, Esq. - - -	
	WM. AUGUSTUS BOSCAWEN, Esq. -	
<i>Secretary</i> - -	Thomas Matthews, Esq. - - -	200
<i>Assistant Secretary</i>	William Rissoan - - -	160
<i>Solicitor</i> - -	Samuel Cooper - - -	100
<i>Comptroller</i> - -	John Daniel, Esq. - - -	350
<i>Cashier</i> - -	William Inglis, Esq. - - -	430
<i>Accomptant General</i>	Thomas Rider, Esq. - - -	200
<i>Clerk to Ditto</i> -	William Rissoan - - -	40
<i>Chief Accomptant</i>	Christopher William Fisher - -	180
<i>Accomptants</i> - {	Thomas Batson Wells - - -	110
	Archibald Stewart - - -	110
<i>Housekeeper</i> -	Sarah Baker - - -	100
<i>Surveyors at the Port of London</i>	Charles Smith - - -	60
	Bono Anthony Suter - - -	60
<i>Assistant Surveyors at Ditto</i> -	George Sams - - -	40
	Joseph Lock - - -	40
<i>Collector at Ditto</i>	Samuel Warren - - -	70

COLLECTORS

COLLECTORS. Their Duty is with the Supervisor, to take Care the Officers are properly stationed, and occasionally to survey them, to see that they are on Duty; and to receive the Duty of all Salt delivered from the respective Salt Works, and remit the same every Week to the Board, with an Account for that Time; and at the End of every Month to send a Monthly Account, with the several Vouchers belonging thereto; and also to pay the several Officers their Salaries and Allowances. Where there is no Supervisor they act as such.

SUPERVISORS. Their Duty is to survey the Officers daily, to see that they are regularly on their Duty; to examine the Journals and Watch-Books kept at the several Watch Houses, and from Time to Time, the Weights and Scales used in the Delivery of Salt from the Works, and occasionally to re-weigh the Salt delivered, that no over-weight may be given. At the End of the Week, make out an Abstract from the Officer's Books of the Quantity of Salt delivered for the Collector to charge on the Proprietors, and at the End of the Month examine the Score Books, Officers and Credit Vouchers with the Collectors Accounts, sign the same, and see the Bonds and Money in their Hands agree therewith, and transmit a Diary of their Proceedings to the Board.

OFFICERS and SUPERNUMERARIES. Their Duty is to attend daily at the Works from Sun-rise to Sun-set, to weigh and take an Account of all Salt delivered, by scoring the same in Books transmitted from this Office for that Purpose, and to prevent or detect any Fraud that may be attempted to be committed.

WATCHMEN. Their Duty is to survey the Works from Sun-set to Sun-rise, to prevent any clandestine Removal of the Salt from thence.

RIDING OFFICERS. The Duty of those on the Borders, is to prevent the bringing in of Salt from Scotland by Land; and of those in Wales, to prevent the clandestine landing of Salt from Ireland or Foreign Parts.

ASSISTANT SEARCHERS and BOATMEN. Their Duty is to attend the Importation and Exportation of Salt, to examine the Curing and Exportation of Fish, or Entry of them for Home Consumption; and at the End of the Year make out the Curers' Accounts, and swear them thereto.

The **COLLECTORS** and **SURVEYORS** of the **CUSTOMS** are employed by the Commissioners of the Salt Duties for the collecting and accounting for the Duties on Foreign Salt imported, and are allowed for their Service Twelve Pence in the Pound for all Salt imported, for which the Duty is paid in Ready Money; that is to say, Six Pence to the Collector, and Six Pence to the Surveyor, but not to exceed £.40 per Annum each; and they are each of them

them allowed Three Pence in the Pound of what the Duty amounts to at Ten Shillings per Bushel for all Foreign Salt that is bonded or imported, Duty free, for the Fishery, so as the same do not exceed £. 20 to any one Collector or Surveyor; nor are they to have more than £. 40 per Annum each, though the Poundage of what paid Duty, and what was bonded or imported, Duty free, should amount to more.

The Officers mentioned in this Account to be appointed by the Board, are generally recommended by the Lords Commissioners of his Majesty's Treasury.

From all the Salaries mentioned in the foregoing List, above £50 per Annum, there is a Deduction of Six Pence in the Pound; and from those above £100 per Annum, a Deduction of Eighteen Pence in the Pound.

No Fees or Emoluments whatever are received by the Commissioners, or suffered to be taken by any of the Officers employed under them in the Salt Revenue.

Salt Office, April 29, 1797.

An Account of the Emoluments received by each Officer employed in the SALT REVENUE, from Pensions or Places, or other Employments under Government; distinguishing what Part of the said Emoluments are temporary, and when the same may be expected to cease.

Description and Name of the OFFICERS.	Other Places, &c. held by such Officers.	Salary per Annum.
COMMISSIONERS:		
Edwin Francis Stanhope, Esq.	Equerry to her Majesty - -	£. 220
John Mortlock, Esq. - -	Receiver General of the Post Office	800
ASSISTANT SECRETARY, &c.		
William Rissöan - -	{ One of His Majesty's Band of Gentlemen Pensioners by Pur- chase, and executed by Deputy }	75
ACCOMPTANT GENERAL:		
Thomas Ryder, Esq. - -	Register Excise Officer - -	450
CHIEF ACCOMPTANT, &c.		
Christopher William Fisher -	Clerk in the Lottery Office (while employed) - - - - }	5s. per Day.
COLLECTOR AT THE PORT OF LONDON:		
Samuel Warren - -	{ Chief Clerk in the Hawkers and Pedlars Office - - }	70

We are not acquainted with any other Places, &c. than the above, held by any Person employed in the Salt Revenue. The above Places, &c. are held during Pleasure.

The Officers employed under us in the Country are not permitted to hold any other Situation.

Salt Office, May 5, 1797.

EXAMINATION of WILLIAM RISSOAN, Esq. Assistant Secretary, &c. of the Salt Office; taken the 3d of July, 1797.

Q. How long have you been employed in the Salt Office?—*A.* About Eighteen Years, in different Situations.

Q. By what Mode is the Gross Amount or Produce of the Duty on Salt computed?—*A.* By the Gross Duty of Five Shillings per Bushel being charged on all Salt delivered from the Works, whether for Home Consumption, Exportation, or for the Fisheries, and also on the Rock Salt delivered from the Pits.

Q. Of the Gross Amount so computed, is the Whole, or any and what Part, actually received and accounted for to the Public Revenue?—*A.* Only the Duty on the Quantity of Salt which is consumed in England and Wales.

Q. How is the Remainder of that Gross Amount discharged?—*A.* By Debentures to cancel the Bonds given for the Salt that is exported, and also by the Fishery Salt being accounted for as used in curing Fish, and by the Rock Salt being melted, and the Duty charged at the Pit being discharged by Affidavit.

Q. How is the Amount of the Duty, which is received on the Salt entered for Home Consumption in England and Wales, accounted for?—*A.* 1st. By Payment for Discount on prompt Payment of the Duties. 2d. By Bounties on Beef and Pork exported. 3d. By Bounty on Fish exported. 4th. By Charges of Management. 5th. The Remainder is paid into the Exchequer.

Q. Is there any Part of the Charges of Management occasioned by the Employment of Officers for other Purposes than the actual Collection of the Duties?—*A.* There are many Officers employed under the Board on Account of the Fisheries, who take Charge of the Salt which is delivered to the Fish Curers Duty free, and to whom the Fish Curers account Annually for the Salt so delivered to them.—The same Officers also take an Account of the Fish exported, on which a Bounty is paid.—The Expence of the Collection of the Duty is also considerably increased by the Quantity of Salt delivered for Exportation and the Fisheries, which produce no Revenue, but which it is equally necessary to guard and account for, as for that Part delivered for Home Consumption.

Q. How often do the Commissioners attend in order to form a Board?—*A.* Twice a Week regularly, Boards are held oftener when the Business requires it.

Q. How often is an Extra Board held?—*A.* About once in Three or Four Weeks.

Q. How long do the Board usually sit?—*A.* The usual Duration of the Board sitting is from Eleven to Two o'Clock; but the Time necessarily varies according to the Business to be done.

Q. How

Q. How many Commissioners make a Board?—*A.* Three.

Q. What Officers are required to attend every Board?—*A.* The Secretary, or in his Absence the Assistant Secretary, and always the Correspondent; the Solicitor, the Chief Accountant, and the Deputy Cashier, or Head Clerk.

Q. Does the Cashier ever attend the Board himself?—*A.* Never.

Q. Does the Accountant General ever attend the Office in Person?—*A.* Never; his Clerk does the Whole of the Business in that Office.

Q. Does the Comptroller attend the Business in the Office, or is it discharged by Deputy?—*A.* The Business is generally done by the Deputy; but I believe he sometimes attends.

Q. Did you ever see him attend?—*A.* Yes.

Q. Does the Cashier attend the Office in Person, or is the Business done by his Deputy or Clerk?—*A.* The Business is generally done by his Deputy or Clerk, but I believe he sometimes attends.

Q. How often do the Collectors in the Country make up their Accounts of Duties received by them, and remit the Amount thereof to the Commissioners?—*A.* Weekly, on every Saturday; when they remit their Balance to the Commissioners generally in Bills at Thirty Days Date, retaining only a small Sum to defray the necessary Charges of the Collection.

Q. Is the Money remitted by Bills of 30 Days from all the Collections, without any Distinction as to the Distance?—*A.* They are from all the Collections, except One, viz. North and South Shields Collection, Forty Days being allowed there.

Q. How long has this Number of Days been allowed?—*A.* The Whole of the Time I have been in Office, and many Years before.

Q. Who runs the Risk of these Remittances?—*A.* The Collector is answerable for the Whole of the Duties received by him, which he is obliged to pay into the Office within the Time mentioned, by any Means he may think fit.

Q. How often do the Commissioners account for the Money received by them, and pay it into the Exchequer?—*A.* The Account is made up Weekly on every Monday, and the Balance thereon paid into the Exchequer on the Wednesday following.

Q. Is there any Collection of the Statute now in Force relating to the Duties on the Management of the Salt Office, printed and published for Sale?—*A.* I am not aware that there is.

Q. Has any such Collection been made and printed by the Direction of the Board?—*A.* There is One, intituled, "A Collection of all the Statutes now in Force relating to the Duties upon Salt, and other Duties under the Management of the Commissioners of Salt Duties, with so much of Excise and other Laws, as are particularly referred to in those Statutes, or have any Relation

“Relation thereto;”—which was made by the Solicitor of the Board, under their Direction. It contains the different Statutes, chronologically arranged, and brought down to 27th Geo. III. inclusive. The Contents of each Clause are minutely, and appear to be correctly abstracted in the Margin, with Tables of the Gross and Net Duties of Excise on Salt in England and Scotland, and of the Allowances of the Bounties upon the Exportation of Beef and Pork for Sale, and on several Kinds of Fish, payable out of the Salt Duties in England and Scotland. There is annexed to this Collection a copious Index of the Contents, Alphabetically digested.

Q. To what Persons, and in what Number, is this Book distributed?—*A.* Only to the Superior Officers and Persons employed in collecting the Salt Duties. To the Inferior Officers only an Abstract is given.

Q. Is that Abstract printed and published for Sale?—*A.* I am not aware that it is.

Q. Are you apprized of any Order or Regulation of Office, which prevents these Collections and Abstracts from being published?

A. No Copies are distributed but by Direction of the Board, and those Copies only to their own Officers; and which are again uniformly demanded to be delivered up on the Death or Dismissal of such Officer.

Q. Are you apprized of the Reasons which have occasioned this Practice, and how long such Practice has obtained?—*A.* The Practice has obtained ever since I have been in Office; and the Book being compiled by the Solicitor, for the Use of the Board exclusively, it is considered as their Property.

EXAMINATION of SAMUEL COOPER, Esq. Solicitor of
the Salt Office; taken the 4th Day of July, 1797.

MR. RISSOAN's Examination of Yesterday, respecting the Salt
Laws. read.

Q. Do you agree to the Truth, stated as to the Particulars?—
A. I do.

Q. Do you know of any Objections to the Publication of this
Collection of the Salt Laws?—*A.* None.

Q. How often do you attend the Salt Office?—*A.* Every Board
Day, and upon other Days in the Week, to advise the other
Officers when required.

TENTH REPORT.

HAWKERS & PEDLERS OFFICE.

(Ordered to be printed 19th July, 1797.)

THE Business of this Office appears merely to consist in granting Licences, receiving the Duty thereupon, and delivering them out to Persons applying for them. The Head Office issues them to all such Persons within the Liberties of London and Westminster, and a District of Ten Miles round the same; and every Person who applies for a Licence at the Head Office is required to obtain a Certificate * of his good Behaviour from the Clergyman and Two Householders in the Parish where he usually resides. Signed Licences, with Blanks for the Names of the Persons to whom they may be granted, are also transmitted. The Surveyors in the Country, who are impowered to grant the same, are directed to demand Certificates in the Form already described; but as it is not required that such Certificates should be returned to the Office in London, they appear to be of little Use; nor is there any Certainty of their being required by the distributing Officers in the Country.

§ I. The Office consists of Three Commissioners†, a Comptroller, a Cashier appointed by Treasury Warrant, a Solicitor, Three Clerks in the Office, Four Surveyors, an Office Keeper, Two extra Town Surveyors, One Messenger, One Storekeeper, One Stamper of Licences, and Twelve

* Supplement (A.)

† Supplement (B.)

Persons, called Riding Surveyors, in the Country, whose Duty consists in delivering out Licences and receiving the Money for the same, for which they have an Allowance of 2*d.* in the Pound. The official Attendance of the Commissioners is very inconsiderable. The Holidays kept in the Office are Fifty-two.

2. The Expence to the Public in Salaries and Incidental Expences, in the Year ending 5th January, 1797, was £.2,805. 14*s.* 11*d.* There are no Fees received in the Office.

3. The Gross Produce of the Duty in the same Year, was £.7,882. 9*s.* which, after deducting the Charge of Management, leaves a Net Payment of £.5,076. 14*s.* 1*d.* into the Exchequer.

§ 2. There has been an Increase in this Establishment, since 1782, of Six Officers, at an additional Charge to the Public of £.180; there does not exist any reversionary Grants upon this Establishment. Seven of the Officers hold other Employments under Government.

§ 3. This Office does not appear to have any Control over the Persons following the Business of a Hawker and Pedlar, after they have obtained their Licences; and if Persons are charged with pursuing that Avocation without a Licence, on the Information of any Person whomsoever, the Proceedings are carried before a Justice of the Peace, without any Reference to the Office, except that Half the Fine, if any be imposed, is transmitted to the Board in London, the other Half being given by Law to the Informer. This Share of the Fine, it is conceived, may operate as a sufficient Inducement to the Country Officers of other Revenue Establishments to enforce the Laws relative to Hawkers and Pedlars; and if such Country Officers were specially instructed for this Purpose, it would wholly supersede the Necessity of
the

the present Establishment of Riding Surveyors. It also appears to your Committee, that the Whole of the Business of the present Office might be transacted by the Commissioners of Stamps, with only the Addition of One or Two Clerks; and the Licences in the Country might be delivered out by the Distributors of Stamps, with the same Allowance of Poundage as is made to those Distributors in other Cases; and thus the whole Expence of this Office might be saved, without any Detriment to the Public Service,

July 19th, 1797.

HAWKERS AND PEDLARS OFFICE.

EXAMINATION of CHARLES POOLE, Esq. a Commissioner of the Hawkers and Pedlars Office; taken 24th of June, 1797.

Q. UPON any Person applying for a Licence at the Office, what is the Mode of proceeding on the Part of the Office?—

A. A printed Form is delivered to the Hawker, to be signed by the Clergyman and Two respectable Householders of the Parish where he usually resides, bearing Testimony of his Character; upon his returning with that Certificate, One of the Clerks delivers a Licence, signed by Two Commissioners, for which he pays £. 4, for a Foot Licence, and £. 8 for a Horse Licence.

Q. Are all the Licences issued from the Office in London?—*A.* There are Persons appointed by the Commissioners, called Riding Surveyors, to whom Licences are sent, to be distributed by them.

Q. Do the Persons who receive these Licences from the Riding Surveyors produce their Certificates to the Riding Surveyors, or send them to London?—*A.* To the Riding Surveyors, who are required to take them, but they are not required to return them to the Office in London.

Q. By whom are the Licences delivered at the Office, and by whom is the Money received?—*A.* The Licences, having been signed by Two of the Commissioners, are usually delivered by the Second Clerk, who receives the Money from the Hawker.

Q. What Number of Licences, from 5th July 1795, to 5th July 1796, were delivered at the Office in London, and how many in the Country?—*A.* Three Hundred and Twenty-nine at the Office in London; Eleven Hundred and Fifty-eight by the Riding Surveyors in the Country.

Q. Does the Office receive any Complaints respecting the Conduct of Persons holding Licences?—*A.* During the Ten Years that I have been in Office, One Instance has occurred of a Person having been complained of as guilty of Theft, and in consequence thereof, his Licence was refused to be renewed in the following Year.

Q. Are frequent Complaints made to the Office, of Persons acting as Hawkers and Pedlars, without having a Licence?—*A.* Frequently.

Q. Through what Channel are those Complaints made?—*A.* Any Person may apprehend a Hawker and Pedlar, travelling from House to House, without a Licence, and carry him before a Magistrate for Conviction.

Q. What is the Extent of the London District?—*A.* London, and Ten Miles adjacent.

An ACCOUNT of the present Establishment of the Hawkers and Pedlars Office, the Duty of each Officer, and their Salaries. Together with whatever other Emoluments they receive by Pensions, Places, &c.

OFFICERS.	DUTY OF EACH.	Salaries per Annum.
Humbo Rigby - Charles Poole * - Robert Coker -	Commissioners and Accountants.	£.100 each.
Stephen Spittigue -	Comptroller, To keep and examine all Official Accounts and Papers.	£.100
Francis Steward †	Cashier, To receive and pay all Duties, keep all the Cash Accounts of Receipts and Payments - -	£.100
John Raine -	Solicitor, To execute all Prosecutions and other Branches of the Law Department - - -	£.50
Samuel Warren ‡ William Smith - -	Clerks, Employed in granting Licen- ces, receiving the Duties, keep- ing the Accounts, and other Official Transactions in the Office - - - -	£.50 each.
Samuel Warren -	Employed as Chief and Assist- ant Clerk for the principal Ma- nagement and Care of all Official Business and Accounts - - -	£.20
Moses Vernon - Walter Williams § Thomas Bates - -	Town Surveyors, Employed in surveying Lon- don and Westminster, and Ten Miles adjacent, to examine Per- sons trading without Licences, &c. - - - -	£.50 each.

* Charles Poole—A Place in the India Office, £.500 per Annum.

† Francis Steward—Receiver of Land Tax for the County of Dorset.

‡ Samuel Warren—A Place in the Salt Office, £.70 per Annum.

|| Moses Vernon } Places in Chancery, Salary not known.

§ Walter Williams }

OFFICERS.	DUTY OF EACH.	Salaries per Annum.
James Raitt - -	Ditto - - - -	£.50
Ann Lucas * - -	Office Keeper, To take Care of the several Apartments, Office Books, Pa- pers, Letters, and other Official Concerns - - - -	£.30
John Hewitt - } Robert Alnwick - } Robert Robertson - } Robert Bint - } Thomas Moore - } John Coupland - } Robert Lowrie - } William Allen - } William Tallack - } Lanct. Morgan - } George Sams † - } William Fairchild }	Employed in surveying the fe- veral Counties of England, and Principality of Wales, distri- buting Licences, receiving the Duties, &c. and examining Hawkers and Pedlars trading without Licences, and offending against the Laws - - - -	£.100 each.
Alexander Smillie } Henry Ramfden - }	Extra Town Surveyors, Employed in assisting the Town Surveyors in the Survey of Lon- don, and Ten Miles adjacent - }	£.40 each.
William Burnett -	Messenger, Employed in carrying Letters, Parcels, &c. and assisting in the Business of the Office - - }	£.30
John Lucas ‡ - -	Store Keeper and Stamper of Licences - - - -	£.10

* Ann Lucas —has an additional Allowance of £.36 per Annum for Coals, Candles, &c.

† George Sams —A Place in the Salt Office, £.40 per Annum.

‡ John Lucas —Ditto, in the Stamp Office, £.30 per Annum.

Office for Licencing Hawkers, Pedlars, &c.

27th April, 1797.

ELEVENTH REPORT.

HACKNEY COACH OFFICE.

Ordered to be printed 19th July, 1797.

THE Hackney Coach Office partakes both of the Nature of a Revenue Office and an Office of Police; First, in granting Licences and receiving the Duties thereupon; and Secondly, in regulating the Conduct of the Hackney Coachmen and Chairmen, and in hearing and determining any Complaint that may be made.

§ 1. The Office consists of Five Commissioners and a Receiver, appointed by Warrant from the Lords of the Treasury, a Registrar, Solicitor, Housekeeper, Three Messengers, Two Street-keepers, a Surveyor or Measurer, &c. at an Annual Charge, in Salaries, of £.1,515, adding thereto the incidental Charges, which, in 1796, were £.741. 19s. 4½d. The total Expence amounted in that Year to £.2,256. 19s. 4½d.*

There are no reversionary Appointments in this Department.

Your Committee have also annexed an Account of other Places and Emoluments holden under Government by any of the Officers in this Department.

The Commissioners represent their Duty to be, that they, or Three of them, attend One or Two Boards in a Week to licence and regulate Hackney Coaches and Chairs, and also to hear and determine Complaints, and on other occasional Days to examine Accounts, and settle other Business of the

* Supplement (A.)

Office. They state it to be their Practice, whenever Licences are granted, to enquire into the Character and Situation of Life of the Persons applying for them; and that they are granted only to such as have been accustomed to be employed as Coachmen, or to be the Keepers of Stables*.

The Person who holds the Office of Receiver and Registrar, attends Daily at the Office on all Days except Holidays, and the Solicitor on every Board Day, when he conducts the Proceedings on the Complaints made, and on other Days enters the Convictions and Acquittals; for all which Business his Bills usually amount to about £. 150 per Annum; and it is stated that he has no other Emolument from this Office, except what may occasionally arise from Payments by Hackney Coach Owners and Drivers, for Warrants granted by the Commissioners to enforce Payment of Rent, and Fines imposed and remaining unpaid.

The Annual Gross Receipt of this Revenue appears to be, for One Year ending the 5th January, 1797, £. 26,200; no other Fees are paid in the Office, except One Shilling for the registering the Number and Place of Abode of the Master of every Cart, Car, or Dray, within the Bills of Mortality, as directed by the 18th Geo. II. which is distributed equally between the Commissioners and the Keeper and Registrar of such Entries, and, on an Average, is about equal to what each Commissioner pays for Taxes, making his Salary a Net £. 200. a Year.

§ 2. There has been no Increase or Diminution in this Office since 1782, except £. 20. per Annum added to the Receiver's Salary, for the extra Trouble occasioned by the new Duty of £. 13 on each Hackney Coach, by the Act of the 24th Year of His present Majesty.

§ 3. It has appeared to Your Committee to deserve Consideration, 1st whether this Office might not be easily conso-

* Supplement (B.)

lidated with that of the Hawkers and Pedlars, if it should be thought proper to continue that Establishment ; in which Case it might also be, perhaps, sufficient to employ Three Commissioners for managing both Sorts of Duties ; or, 2dly, Whether (in case the Business of the Hawkers and Pedlars Office should be transferred to the Stamp Office, the Licences might not in that Case be granted without Inconvenience by the Stamp Office, especially as the Number granted Annually is not very considerable, there having been only Ninety-one granted in the Year 1796.

The Necessity of making Bye Laws does not appear to have existed for many Years past, the latest bearing Date in 1771 ; and if a Necessity should arise for making any such in future, it may be easily made the Subject of a special Statute for the Purpose.

With Regard to the Jurisdiction which the present Commissioners exercise, the Powers originally given them have been gradually extended by successive Statutes to the Aldermen of London, the Justices for Middlesex and Surrey, and afterwards to those of Kent and Essex. Your Committee have annexed a detail Account of the Adjudications made by the Commissioners in 1796 ; but they also find, upon Enquiry, that the several Public Offices recently established are at present resorted to in these Cases, and the Facility of speedy Redress there is obviously greater, inasmuch as the Board of Commissioners meet only Once or Twice a Week, whereas these Magistrates are by Law obliged to a Daily and Hourly Attendance.

In which ever Way the Wisdom of Parliament may ultimately think fit to reform this Department, the present Expence which it occasions to the Public seems to admit of material Retrenchment.

July 19th, 1797.

An ACCOUNT of the present Establishment of the Office for regulating Hackney Coaches and Chairs.

THE Establishment of the Office is by Commission under the Great Seal, made in pursuance of several Acts of Parliament, whereby Five Commissioners are appointed to regulate and license Hackney Coaches and Chairs, within the Cities of London and Westminster, Suburbs of the same, and the Parishes comprized within the Weekly Bills of Mortality, with a Power to appoint such Officers under them as they shall find necessary for carrying on the same.

The Establishment of this Office is both of Revenue and Regulation, and conducted by the Commissioners and a Receiver of the Revenue (which amounts to £.26,000 per Annum from Coaches, and £.200 per Annum from Chairs) The Receiver is appointed by Warrant under the Hands and Seals of the Lords Commissioners of His Majesty's Treasury; and there is also a Registrar, a Solicitor, a Housekeeper, Three Messengers, Two Street-keepers, and a Surveyor or Measurer, appointed by the said Commissioners.

The Duty of the said Commissioners is, that they, or Three of them, attend One or Two Board Days in the Week, from Ten to Three o'Clock, to license and regulate Hackney Coaches and Chairs, and to hear and determine Complaints against Hackney Coachmen and Chairmen, and to enforce Payment of Rents and Fines; and also on other occasional Days, to examine Accounts, and settle other Business of the Office. The Salary of each Commissioner is £.200 per Annum, out of which he pays the Pension Tax of 1s. per Lib. and Civil List Duty of 6d. per Lib. amounting together to £.15 per Annum.

The Receiver's Duty is, to attend Daily at his Office, from Ten till Two o'Clock (Holidays excepted) to receive the Rents of the Hackney Coaches and Chairs (amounting to £.26,200 per Annum, the Coaches payable Monthly, and the Chairs Quarterly) and to give Receipts for each Rent; also to keep regular Accounts of the said Rents, and state Monthly Accounts of the several Revenues to the Commissioners, and prove the Payment of the Money into the Exchequer; and also to transmit Copies of such Accounts Monthly, certified by the Commissioners to the Lords Commissioners of His Majesty's Treasury; also to pass Annual Accounts of his general Receipts and Payments before the Commissioners and the Auditors of the Public Accounts.—His Salary is £.100 per Annum, out of which he pays the Taxes of £.5, and £.2. 10s. per Annum. There are no Perquisites whatever attending the Receipts or Payments of this Money, except that, on Payments made by him into the Exchequer (which is usually Twelve in the Year) he pays on such Payments Sixteen Shillings in Fees, for which it has

has been customary to allow him, on each Payment, One Pound, whereupon he gains a Perquisite, amounting in the whole to about £.4. 16s. per Annum; there is also usually allowed to the said Receiver, on passing his Annual Accounts through all the Offices, a further Emolument of £.2 Annually beyond his actual Expenditure. The said Receiver hath no other Emolument arising from such his Office, save that of his having a Residence or Apartment in the Office, and Four Chaldron of Coals allowed him, and £.5 for Candles.

We beg to observe, that by the Act of Parliament of the 24th of His present Majesty, an additional Duty of £.13 per Annum was laid on the whole Number of Hackney Coaches, the Receipt and Management of which additional Revenue created much Trouble through the Office; and the said Act not having provided any additional Salary, the Receiver's Clerk made Application for £.20 per Annum for his additional Trouble, which has been from Time to Time inserted in the Bill of Incidents, and constantly allowed to the said Receiver's Clerk for his Trouble therein, and paid him Quarterly.

The Registrar's Duty is, to keep an exact Register of Hackney Coaches and Chairs, the Names and Places of Abode of the Owners, and Numbers of each Coach and Chair; also to make out Summonses on all Complaints to the Owners and Drivers of Hackney Coaches, and the Owners and Carriers of Hackney Chairs; also to enter the Complaints in a Book for the Commissioners, and a Copy thereof in another Book for their Solicitor; also to attend the Board, enter the Minutes of their Proceedings, and to do all other Business of the Board as Registrar; also to make out all Hackney Coach and Chair Licences, and Counterpart thereof. For writing and ingrossing each Licence, and the Counterpart thereof, his Fee is 2s. 6d. His Salary is £.100 per Annum, out of which he pays the Taxes of £.5 and £.2. 10s. per Annum. The said Registrar hath no other Emolument from such his Office, except Two Chaldron of Coals allowed him.

The Duty of the Solicitor is, to attend the Board every Board Day, upon all Business before them, particularly in taking Informations against Hackney Coachmen and Chairmen, swearing the Evidence, taking down the same, and on other Days, entering all Convictions and Acquittals in a legal Way; for all which Business his Bills do usually amount to about £.150 per Annum, subject to the One Shilling Duty. And the said Solicitor hath no other Emolument from such his Office, except what may occasionally arise from Payments by Hackney Coach Owners and Drivers for the Expence of Warrants granted by the Commissioners, against the Goods or Body of such Owners or Drivers, in order to enforce Payment of Rent or Fines imposed and remaining unpaid.

The

The Housekeeper's Duty is, to receive Complaints against Coachmen and Chairmen every Day, and to take Care of the Office.—The Salary is £.50 per Annum and Apartments.

The Three Messengers Duty is, to attend upon the Commissioners on the Board Days; to execute all Rent and Prison Warrants granted by them; to inspect and see there are no false Numbers working, and assist in regulating the Standing of Hackney Coaches and Chairs in the Streets. Their Salaries are £.47 per Annum each.

The Two Street-keepers Duty is, to summon, by written Summons, Hackney Coachmen and Chairmen, against whom Complaints are made, in order for their Appearance before the Commissioners; to attend the Board Days; also to regulate all Hackney Coachmen and Chairmen standing and plying improperly in the Streets; and likewise to assist the Messengers in executing the Commissioners Warrants. Their Salaries are £.42 per Annum each.

The Duty of the Surveyor or Measurer is to attend the Office almost Daily, particularly on Board Days, for the Purpose of ascertaining to the Commissioners the Distance, upon all Complaints for Exaction before them; at other Times to survey and measure all additional new Streets, Buildings, Roads and Avenues, within the Boards Jurisdiction, entering the same in Books, for which his Salary or Allowance is £.40 per Annum,

There are no Emoluments belonging to this Office, except that by an Act of the 18th Geo. II. the Commissioners are directed to enter the Names and Places of Abode of the Master or Owner of every Cart, Car, or Dray, and the Number of such Cart, Car, or Dray, driven within the Bills of Mortality. For every such Entry (which Entry suffices during the Owner's Life) One Shilling and no more is to be taken, compensating for the Care and Trouble of making such Entry; and the Gross Sum arising therefrom, being Quarterly divided (as is customary) into six Parts, and distributed equally between the Five Commissioners, and the Keeper and Registrar, of such Entries, on an Average proves a Compensation to each Commissioner for the Taxes he pays, and makes his Salary Net £200 a Year. There is also a further Fee of Four Pence, directed by an Act of the Seventh of His present Majesty to be paid to the Commissioners Clerk for every Search made by any Person into the Book of Entries already mentioned, this has been accordingly received by the Clerk for his own Use; but there is no Record kept of its Amount, and we hold it to be very inconsiderable.

We do not know of any Allowance made out of the Revenues collected by us, or the Receiver of the said Revenues, to any Person or Persons whatever, belonging to the said Office, except such Charges as arise under the Head of Stationary and other Incidents, which are considered as necessary Expences, and charged

AN ACCOUNT of Places, Pensions, and other Employments under
Government, held by the Officers in this Department.

Names.	Situations in the Hackney Coach Office.	Pensions, Places, or other Employments under Government.
John Soley, Esq.	- - -	Nil
R. Capper, Esq.	- - -	Nil
J. Reynardson, Esq.	- - -	Is One of the Clerks of the Privy Seal, which Clerkship produced, upon Average of the last Three Years, about £.186 per Annum (considerably increased from the Creation of Peerages in 1796.)
	Commissioners	
W. Douglas, Esq.	- - -	
M. Morgann, Esq.	- - -	
		Nil
		Holds the Place of Weigher and Teller in the Mint, Salary £.82 per Annum, with a small Place of Residence there.
		A Pension under the Great Seal for Life, nominally £.350 per Annum, but given to produce £.250 per Annum Net; assigned to him in consequence of a Compact negotiated with Lord North, upon the Faith of which he accepted the Office of Military Secretary to Lord Dorchester in America.
J. O'Byrne, Esq.	Receiver and Registrar	Comptroller of the Tea Warehouses under the Customs, Net £.57 per Ann.
Matthew Cheffall	Solicitor - -	Nil

AN ACCOUNT of the Gross Produce of the Duties on Hackney
Coaches and Chairs, with the Deductions and Charges of Management, for Three Years, ending 5th January, 1797.

	Gross Amount.	Charges of Management.
	£.	£. s. d.
For One Year, ending 5th January, 1795	26,200	2,340 17 0
For One Year, ending 5th January, 1796	26,200	2,295 17 9
For One Year, ending 5th January, 1797	26,200	2,256 19 4 $\frac{1}{2}$
Total - £.	78,600	6,893 14 1 $\frac{1}{2}$

EXAMINATION of MAURICE MORGANN, Esq. Fifteen Years a Commissioner of the Hackney Coach Office, and WILLIAM DOUGLAS, Esq. a Commissioner about Fourteen Years; taken the 8th Day of July 1797.

Q. WHAT is the Practice of the Office in granting Licences to Hackney Coaches and Chairs?—*A.* In the first Place, we inform ourselves what has been their previous Situation in Life, and their Characters. We grant Licences to such Persons as have been accustomed to be employed as Coachmen, or keep Livery Stables.—If other Sorts of People, such as Shop-keepers, apply for Licences, they are refused; and if any Persons who have obtained Licences desert that Employment, the Licences in such Cases are revoked.

Q. In what Mode is such Examination made into the Situation and Characters of Persons employed?—*A.* By the Board.

Q. Are such Licences granted mostly on the mere Application of the Individuals, or upon previous Recommendation to the Board?—They are sometimes given by the Board; in general to Persons recommended by Ministers, and other Persons of Rank and Consequence, or by individual Commissioners in Turn, in consequence of private Applications.

Q. What Sort of Enquiry is made into the Situation and Character of Persons desiring Licences, besides that which takes Place on their personal Application, and their Account of themselves?—

A. The Recommendations they bring give a general Account of them; we make a more particular Enquiry when they appear before the Board.

Q. In case Questions arise on the Distance, by what Mode is this Difference settled?—*A.* By the Entry of the Surveyor in the Books of the Office.

Q. Does he always attend in Person?—*A.* Yes, every Day in the Office, and attends on the Board always; the Complaint may be lodged any Day. The Surveyor computes the Distance in dispute, and reports it to the next Board, when the Complaint is heard. If the Driver against whom the Board may have decided, insists on the Distance being re-measured, it is done, and if he is found to be wrong, he is made to pay a double Penalty; the Person who complains against the Driver must abide by the First Adjudication of the Board.

Q. When Complaints are made before Justices of the Peace at the Police Offices, or elsewhere, by what Mode do they proceed?—*A.* They are constantly furnished, from the Coach Office, with the Residence of every Coachman, and Copies of all the Regulations and Bye Laws.

TWELFTH REPORT.

DUTIES ON PENSIONS, SALARIES, FEES, &c.

(Ordered to be printed 19th July, 1797.)

THESE Duties are of Two Sorts, namely, the Duty of Six Pence in the Pound, imposed by Stat. 7 Geo. I. Cap. 27. Sec. 19. enabling his Majesty to cause such a Deduction to be made from Pensions, and also from Salaries, Fees, and Wages payable for, or in respect of Offices of Profit, granted or derived from the Crown; and the Duty imposed by Stat. 31 Geo. II. Cap. 22. of One Shilling in the Pound upon the Yearly Value or Amount of all Salaries, Fees, and Perquisites, incident unto, or received for or in respect of all Offices and Employments of Profit in Great Britain; and the like upon all Pensions and other Gratuities exceeding the Value of £. 100 per Annum, payable out of any Revenue belonging to His Majesty, in Great Britain, computing the Profits of Offices as they were rated to the last Land Tax.

The Commissioners of Accounts, in their Enquiries into this Branch of the Revenue, proceeded with a View to the Balances of Public Money, which might appear to be in the Hands of Public Accountants, and advised, that the Payment of all Revenues into the Exchequer should be accelerated. The following Statements will shew in what Particulars the Collection of these Duties has undergone any Alteration since the Period when those Enquiries were made.

§ 1. In the Second Report of the Commissioners of Accounts, it appears, that the Receiver of the Six Penny Duty had in his Hands a Balance of £.6,881. 7s. 11d. when he returned his Accounts upon the 8th of December 1780; in which Accounts the Receipt of that Year between the 5th January and 16th December was stated to be £.45,646. 4s. 11d. Gross Produce, subject to a Deduction of Three Pence per Pound for his Salary, which for that Year amounted to £.571. 1s. 6d. and £.100 by a Warrant for the incidental Charges attending the Execution of his Office; and of £.50 for Fees to the Auditor of the Imprests; and of the further Sum of £.33 for other smaller Fees for Quietus on his Annual Accounts. The Receiver of this Duty had then no stated Times of Payment into the Exchequer, except that in March or April every Year he paid in the Balance then in his Hands of his last Year's Collection:

Upon the Return made to Your Committee by the present Receiver General, it appears, that the Receipt of this Duty, from the 5th January 1796 to the 5th January 1797, amounted to £.47,244. 11s. 7 $\frac{1}{4}$ d*. and that he paid the principal Part of that Revenue into the Exchequer by Monthly Payments, between the 26th January and the 14th December 1796; and that the Balance of his Account, amounting to £.1,525, was paid into the Exchequer on the 2d January last; and that on the Close of the Account on the 9th January, there appeared to be due to him from the Public the Sum of £.1. 12s. 2d. After this Period, and prior to the 29th April last, his Receipt was £.12,411. 8s. 1 $\frac{1}{4}$ d. of which £.12,000 has been paid into the Exchequer by Monthly Payments.

The present Receiver further states, that he executes his Office in Person; that he is allowed by a Treasury Warrant £.100 per Annum for an Office, a Clerk, Stationary, and

* Supplement (A.)

incidental Expences, besides the Three Pence per Pound on all Money paid into the Exchequer; and that he has no other Fee or Allowance whatever; nor are there any other Expences incident to the Receipt of this Revenue.

2. It appears from the same Report of the Commissioners of Accounts, that the Receiver of the One Shilling Duty had a Balance of £.2,050. 15s. 7d. in his Hands on the 20th October 1780; up to which Time, from the 5th of April, his Accounts were returned. In that Period the Gross Produce was stated to be £.14,734. 19s. 3d. out of which was to be deducted Three Pence per Pound Salary, and a Fee of £.50 to the Auditor of the Imprests. The Receiver of this Duty made his Payments every Quarter into the Exchequer, and paid in his Balance Once a Year.

The present Receiver General of the One Shilling Duty states his Receipt of One Year, from the 5th January 1796 to the 5th January 1797, to have been £.26,748. 3s. 8½d. which was paid by Quarterly Instalments into the Exchequer; and that his Balance is always paid in previous to the 5th of January of each Year. Of the present Year's Receipt, the Sum of £.3,500 was paid into the Exchequer on the 30th March; several Sums have been since received by him, and the Balance in his Hands, on the 29th of April, was £8,774. 7s.

It appears therefore to Your Committee, that the only Effect produced by the Observations of the Commissioners of Accounts is this, that the Receiver General of the Six Penny Duty has regularly paid the Product of his Receipt, by Monthly instead of irregular Instalments, into the Exchequer; but that the System of holding the Public Money in the Hands of the Receivers of both Sorts of Duties, within certain Limits of Time, continues to exist.

§ 2. Your Committee have annexed Lists of the Offices, &c. out of which each of these Duties is collected*.

If the Collection of these Duties ought to be continued, to which the Commissioners of Enquiry strongly object, Your Committee think that it would be proper in this, as in every other Instance of the Receipt of Public Money where it is practicable, that it should either be paid Weekly into the Exchequer, or that an Account should be kept by these Receivers at the Bank of England. For though the temporary Balances of these Accounts may be comparatively small, yet the Aggregate of such Balances is of sufficient Magnitude to deserve Attention; and it is desirable that one strict and uniform Principle of Economy and Security should pervade the whole Collection of the Revenue. There are, however, some Circumstances peculiar to each of these Duties, which require to be separately noticed. The Six Penny Duty is not imposed absolutely, but the Statute granting it operates only by enabling His Majesty to cause this Deduction to be made; and it appears to Your Committee, that a discretionary Power has been exercised accordingly, by dispensing with this Deduction under the Authority of the Treasury†; and Your Committee refer to the several Instances enumerated in the Appendix. There appear to be Six different Sets of Pensions payable at the Exchequer, of which the total Amount, at July 1796, was £.79,715‡.

The Appointment of the Receiver General of the One Shilling Duty also stands in some Respects upon a Ground peculiar to itself; for his Office was established under the Stat. 32 Geo. II. c. 33. chiefly to avoid the Expences of passing a Multiplicity of Accounts before the Auditors of the Imprests; and as the Fees taken by the Auditors on such Accounts have been since abolished by Stat. 23 Geo. III. c. 82. it appears to Your Committee, that the Cause of the

* Appendix Fol. Edit.

† Supplement (C.)

‡ Supplement (B.)

Appointment of the Receiver having so far ceased, the Office itself might probably be abolished hereafter, without Detriment to the Public Service; and that the Amount of the Duty deducted might be stopt or paid into the Exchequer, in the First Instance, according to the original Provision made when this Duty was First granted.

Upon these Duties, however, and also upon the Land Tax, as levied upon Offices paid by the Public, Your Committee entirely concur in Opinion with the Commissioners of Enquiry, "That they are very little calculated to answer the
" Purpose of Revenue for which they were intended; for in
" those Cases, where the Salaries are too high, the obvious
" and simple Mode of deriving an Aid from them to the
" Revenue must be by their Reduction; but the common
" Mode of taxing them serves unnecessarily to multiply the
" Number of Receipts and Payments, by taking back with
" one Hand what has just been given with the other, diminished too in its Progress by the Charge of Collection. In
" other Cases, where Salaries are avowedly no more than sufficient, such Reductions only recoil upon the Public, by
" creating new Claims to Consideration, which must in Justice be satisfied."

July 19th, 1797.

State of the Accounts of THOMAS ASTLE, Esq. Receiver General of the Deductions of 6*d.* in the Pound on Pensions, &c.

IN obedience to your Order of the 26th Instant, directing me to lay before you an Account of Monies received and paid into the Exchequer; I have the Honour to acquaint you, that the whole Sum received by me on Account of the said Deductions, between January 5th, 1796, and January 5th, last, amounted to the Sum of £.47,244. 11*s.* 7½*d.*; and that the principal Part of the Revenue so received was paid into the Exchequer by Monthly Payments, between the 26th of January and the 14th of December 1796; and that the Balance of the said Account, amounting to £.1,525, was paid into the Exchequer on the 2d of January last; and on the final Close of the said Account, which was delivered to the Commissioners for Auditing the Public Accounts, on the 9th of the same Month, there appeared to be due from the Public to the said Accountant, the Sum of £.1. 12*s.* 2*d.*

Since the 8th of January last there has been received, on Account of the said Deductions, the Sum of £.12,411. 8*s.* 1½*d.* and there has been paid into the Exchequer since that Time, by Monthly Payments, the Sum of £.12,000, so that there is at this Day remaining in the said Receiver's Hands, the Sum of £.411. 8*s.* 1½*d.* which, according to the usual Mode of Payment, will be paid into the Exchequer, with other Monies to be by him received, in the Course of the next Month.

All which is most humbly submitted.

Scotland Yard,

April 29th, 1797.

Supplement (B.)

EVIDENCE of JAMES FISHER, Esq. in Answer to Questions respecting the Pension Duties.

Q. 1*st.* Upon what Offices or Pensions are the Shilling and Six Penny Duty paid or deducted at the Exchequer?—**A.** The Duty of Six Pence in the Pound is deducted at the Exchequer upon all Payments from the Crown whatsoever, except in such Cases as are exempt by Act of Parliament, or where it is dispensed with under the Authority of the Commissioners of the Treasury; and upon all Offices, Salaries, and Pensions, amounting to more than One Hundred Pounds per Annum, which are subject to the Six Penny Duty, there is likewise deducted the Duty of One Shilling in the Pound.

Q. 2. How

Q. 2d. How many Sets of Pensions are paid at the Exchequer, and of what Descriptions?—*A.* 1. Pensions formerly paid by the late Paymaster of Pensions. 2d. Pensions formerly paid by the Commissioners of the Treasury. 3. Pensions payable to the Servants of the late Queen Caroline, and Princess Dowager of Wales. 4. Pensions to the Ministers of the Vaudois Churches, and to fundry Persons, in lieu of Tythes, &c. 5. Pensions for Life, under His Majesty's Royal Letters Patent. 6. Pensions under His Majesty's Royal Sign Manual.

Q. 3. What is the present total Amount of each Class?

	Annual Amount at July 1796.
Pensions formerly paid by the Paymaster	— £. 21,350
Pensions formerly paid at the Treasury	— 14,479
Pensions to the late Queen Caroline's, and Princess Dowager of Wales's Servants	— 6,737
Pensions to Ministers of the Vaudois Churches, &c.	— 1,388
Pensions for Life by Patent	— 9,389
Pensions under His Majesty's Sign Manual	— 26,372
	<u>£. 79,715</u>

Supplement (C.)

An ACCOUNT of all Instances in which the Six Penny Duty on Pensions and Offices has been dispensed with in 1796, and by what Authority.

By Parliamentary Authority.

The Royal Family.

The Paymaster of the Forces.

Treasurer of the Navy.

Treasurer of the Ordnance.

Chief Cashier of the Bank of England.

Governor and Co. of the Bank of England.

Commissioners of the National Debt.

Chief Cashier of the South Sea Company.

Paymasters of Exchequer Bills

Pensions charged on the Consolidated Fund.	{	To Lord Chatham	To Mr. Harris
		Lord Rodney	Mr. J. & R. Penn
		Lord Heathfield	Sir William Musgrave
		The Representatives of	Mr. Batt
		Arthur Onslow	Mr. Chamberlayne
		Lord Bute	Sir John Dick
		Mr. Deare	Mr. Leake
		Mr. Wigglesworth	Lady Dorchester.

The

The Right Honourable Henry Addington, Speaker of the House of Commons, charged on the Consolidated Fund, to complete £.6,000 per Annum.

The Sheriffs of England and Wales.

Mr. Marsham, Secretary to the Commissioners for issuing Commercial Exchequer Bills, charged on ditto.

The Clerk of the Hanaper in the Court of Chancery, charged on ditto.

Mr. Cobb, for Expences in the Office for Auditing the Public Accounts, charged on ditto.

Lord Cholmondeley, for Repairs at Carleton House.

The Commissioners for receiving an Annuity for the Prince of Wales.

The Judges of England and Wales.

To Doctor Francis Willis, on his Pension.

Sir John Skynner, on ditto.

Mr. Stevens, Receiver of Queen Anne's Bounty.

Mr. Newland, for the British Museum.

BY TREASURY LETTERS.

John Jackson, *et. al.* for Salaries to the Clerks in the Auditor's Tontine Office.

Mr. Phipps, *et. al.* for D^o to D^o, in the Tontine Pell Office, charged on the Consolidated Fund.

Mr. REEVES, Receiver for the Seven Public Offices, charged on ditto.

Mr. Cotton, for American Sufferers.

D^o for Repairs of Douglas Harbour.

Mr. Hamilton, for dressing Hemp and Flax in Scotland.

John Wilmot, *et. al.* for the Support of the French Refugee Clergy and Laity.

William Pollock, Esquire, for ditto.

William Chinnery, Agent for New South Wales.

Percival Lewis, D^o, for New Brunswick.

Richard Cumberland, D^o, for Nova Scotia.

Charles Goddard, D^o, for the Province of Upper Canada.

Sir John Call, for Expences of the Board of Agriculture.

Mr. Preston, Surveyor of Roads in North Britain.

Mr. Butt, for Expences of the Veterinary College.

Exchequer, July 8th, 1797.

THIRTEENTH REPORT.

FIRST FRUITS.

(Ordered to be printed, 19th July, 1797.)

THE First Fruits is an appropriated Revenue for the Augmentation of Small Livings, under Stat. 2 and 3 Ann. C. 11. and 1 Geo. I.

§ 1. The present Establishment consists of, The Remembrancer, the Comptroller, the Receiver, and Two Clerks*.

The Remembrancer and Comptroller hold their Offices by Grant from the Crown; and the Receiver is appointed by the Treasury upon the Nomination of the Archbishops and Bishops. The Remembrancer has no Salary, but derives his Profits from ancient Fees, &c. The Comptroller, who acts by Deputy, has a Salary of £.150 per Annum; and the Receiver £.100 for himself, and £.20 for a Clerk.

This Revenue for 1795 and 1796 amounted in the Whole to £.9,045. 14s. out of which Salaries, amounting for the Two Years, to £.1,440, were paid; and it is represented to Your Committee, that the Residue of each Year's Receipt was Annually paid by the Receiver into the Exchequer, at the Disposal of their Lordships the Bishops, and the Trustees under the Act, for the Purposes of Queen Anne's Bounty.

§ 2. No Increase or Diminution has taken place, since 1782, in the Number or Amount of Salaries, Fees, and

* Supplement (A.)

Emoluments in this Office, excepting a Grant of £. 150 a Year to the Receivers, payable, by virtue of a Warrant under the Sign Manual, July 30th 1791, over and above his Salary of £. 100 per Annum, and in Addition to the Sum of £. 150 per Annum granted to the same Officer in 1782, as a Reward for the Publication of Liber Regis*.

§ 2. Your Committee observing, that upon this Establishment there is One Patent Sinecure Office, viz. that of Comptroller; are of Opinion, that upon a future Vacancy, such an Office upon such an Establishment ought to be abolished.

T E N T H S.

THE Gross Produce of the Tenths, after the Annual Payment of a Sum of £. 15. 16s. 3d. to the Dean and Chapter of St. Paul's, usually amounts to about £. 9,900 †.

§ 1. The Establishment for the Collection of the Tenths, consists of the Receiver, appointed during His Majesty's Pleasure, with a Salary of £. 300 per Annum, by Patent, besides 6d. for every Acquittance; as directed by Act of Parliament, amounting to about £. 120 per Annum. A further Sum, amounting upon an Average to £. 205 per Annum, is allowed for Office, Clerks, and Incidents, making the Total Charge upon the Funds £. 505 per Annum.

§ 2. No Increase or Diminution has taken place, in the Number or Amount of the Salaries, Fees, or Emoluments belonging to this Establishment, except that the Receiver, who was formerly permitted to keep the Balances in his Hands for a considerable Time after he had received the same, was directed, in or about the Year 1788 or 1789, to pay his Balances into the Exchequer on or before the Month

* Supplement (B.) † Supplement (C.)

of October in each Year. But ever since the Appointment of the present Receiver in December 1791, the Amount of all these Sums, which are principally received between the Middle of April and the last Day of May, has been paid into the Exchequer on or before the 10th or 11th of June in each Year, being the very Day, or the Day after, the Accounts are closed *.

§ 3. Your Committee observing, that the Expence of collecting the Tenths does not much exceed One Twentieth of the Annual Receipt; whereas the Expences of collecting the First Fruits (besides the Fees of Officers) amount nearly to One Sixth of the whole Receipt, are of Opinion, that the Royal Bounty directed to so important an Object as the Augmentation of Small Livings, might be more economically administered, by reducing the Establishment of the Office of First Fruits; or perhaps, with still better Effect, by uniting in One Office the Management of both these Funds, which are of a similar Nature, and are appropriated to the same Purposes, at the Disposal of the same Governors.

July 19th, 1797.

* Supplement (D.)

RETURN for an Account of the present Establishment of the
FIRST FRUITS OFFICE.

IN obedience to the Requisition of the Lords Commissioners of His Majesty's Treasury, I beg leave, for their Lordships Information, to state, that the present Establishment of the First Fruits Office continues exactly the same it ever did, consisting of the Remembrancer, the Comptroller, the Receiver, and Two Clerks; that the Office of Remembrancer is a Grant from the Crown, and came into my Possession by Purchase, on the 27th of December 1796. As Remembrancer I was entitled to, and accordingly appointed (or rather continued) under the Approbation of the Lord Chief Baron, the Two Clerks then in Possession. The Crown appoints the Comptroller, and their Lordships the Bishops nominate to the Lords of the Treasury the Receiver. The Salaries paid out of the Revenue are, to the Comptroller £.150 per Annum—to the Receiver £ 120 for himself and Clerk. The Remembrancer and his Clerks have no Salaries annexed to their Offices, the Profits thereof wholly arising from very ancient Fees, and are the same now as originally established under the Sanction of the Court of Exchequer, and are various and uncertain in their Annual Amount, arising from Compositions taken of Bonds on Payment of First Fruits, collecting Arrears, &c. The Names and Situation of the Officers under this Branch of Business are as follows:

George Barker Devon, Remembrancer, assessed to the Land Tax at the Rate of £.150 per Annum. He is likewise assessed to the additional Tax of One Shilling in the Pound, by virtue of an Act of Geo. II. of £.150 per Annum; and exclusively pays the Two Clerks out of his private Purse.

Lord Walsingham, Comptroller, assessed to the Land Tax, and the One Shilling Duty, at the Rate of £.150 per Annum

John Bacon, Receiver, assessed at £.120, and the First Duty, per Annum.

William Shrigley, as Deputy Remembrancer, assessed at the Rate of £.30 per Annum.

John Bacon, as Senior Clerk in the same Office, assessed at the Rate of £.60 per Annum.

William Shrigley, as Junior Clerk, assessed at £.30 per Annum.

The Duty and Attendance of the above Officers are Daily, excepting the Comptroller, whose Business is transacted by his Deputy.

It is an appropriated Revenue for the Augmentation of small Livings, and paid Annually by the Receiver into the Court of Exchequer, at the Disposal (for the Purpose of Queen Anne's Bounty) of their Lordships the Bishops, and the Trustees under that Act.

First Fruits Office, May 2, 1797.

An ACCOUNT of Money received by the Receiver of the First Fruits, on that Account, from the 1st January 1795 to the 1st January 1797, and of the Payments made thereout, and of the Balance remaining in his Hands.

R E C E I P T S.

	£.	s.	d.
To Cash received from the 1st Day of January to the 31st Day of December 1795	4	49	11 5
To Cash received from the 1st Day of January to the 31st Day of December 1796	4	55	19 7½
	9	04	11 0½

P A Y M E N T S.

	£.	s.	d.
By Payment into the Exchequer as per Tally, for 1795	3	77	11 5
By Payment into the Exchequer as per Tally, for 1796	3	83	19 7½
By Account of Salaries, as stated underneath, for 1795 and 1796	1	44	0 0
	9	04	11 0½

D I S B U R S E M E N T S.

	£.
By Two Years Salary to the Right Hon. Lord Walsingham, Comptroller, to the 31st December, 1795 and 1796	300
By Two Years Annuity to Pendrell Rogers, (for the Preservation of King Charles II. in the Royal Oak) to the 5th July 1795 and 1796	200
By Two Years Annuity to John Bacon, Esq. directing the said Allowance out of this Revenue, as an Encouragement and Reward to him for the Publication of Liber Regis, to 31st December 1795 and 1796	300
By Two Yearly Payments to George Barker Devon, Esq. being the Fee to the Lord Chief Baron, to the 31st Dec. 1795 and 1796	20
By Two Yearly Payments to the said George Barker Devon, Esq. his usual Allowance for his Diligence in writing Process, &c. to 31st December 1795 and 1796	80
By Two Years Salary to John Bacon, £.100 and £.20 for a Clerk each Year, to 31st December 1795 and 1796	240
By Two Years additional Salary to the Receiver, to 31st December 1795 and 1796	300

£. 1,440

RETURN

RETURN for an Account of the present Establishment of the Office of Receiver of the Tenth: Also, for an Account of the Tenth of the Clergy which have been received in the Three Years last past, ending Christmas 1796; and of the Payments thereout, and of the Balance now in the Hands of the Receiver.

SIR,

IN Answer to your Letter, bearing Date the 27th Ultimo, desiring me, in pursuance of an Order of the Select Committee of the House of Commons, to transmit to you an Account of the present Establishment of the Office of Receiver of the Tenth, and to specify the several Officers employed under it, the Duty of each Officer, the Authority by which his Appointment is made, and the Duration of his Interest therein, and the Salaries, Fees, and other Emoluments respectively belonging thereto; together with an Account of what Increase or Diminution has taken place, since 1782, in the Number or Amount of the Salaries, Fees, and Emoluments of the said Office, I have the Honour of informing you, that the Office of Receiver of the Tenth is created by the Statute of the 3d Geo. I. Cap. 10. and by virtue of that Act, the Receiver of the Tenth is nominated and appointed by his Majesty's Letters Patent, under the Great Seal, and immediately after such Nomination and Appointment, and before he takes upon him the Execution of his Office, he takes an Oath for the due and faithful Execution of the same, before Seven or more of the Governors of Queen Anne's Bounty, and gives Security to the Governors in their Corporate Capacity, or to such Person or Persons as they in a General Court appoint, for his true and just accounting for and Payment of all and every Sum and Sums of Money which he shall receive by virtue of his said Office, and for his due and faithful Execution and Discharge of his said Office, as the Governors at a General Court, at any Time before his taking upon him the Execution of his said Office, order and direct.

The Receiver is appointed during His Majesty's Pleasure, and has a Salary of £.300 per Annum granted him by the Letters Patent, besides Six-pence for every Acquittance, as directed by the Act of Parliament, which, communibus Annis, amounts to about £.120 per Annum.

The Governors also, until the last Year, made an Annual Allowance to him of £.200 for the Expenses of his Office, which he applied under their Direction in the following Manner; viz.

To Two Clerks in the Office, at £.60 a Year each	. £. 120
To the Office Keeper, per Annum	25
Rent of the Chambers where the Office is kept	25
Stationary Wares, Coals, Taxes, and other incidental	}
Expenses, on an Average, per Annum	
	30
	<hr/> £. 200

But in the Course of the last Year the Rent of the Chambers has been raised to £. 30 a Year, and therefore the Governors allow £.205, instead of the former Sum of £.200 per Annum, for the Expences of the Office.

The Clerks are appointed by the Receiver, and so is the Office Keeper, and they are removeable by him at his Pleasure.

There are not to my Knowledge any other Salaries, Fees, or Emoluments belonging to the Office of Receiver of the Tenth; and there has not been any Increase or Diminution in the Number or Amount of the Salaries, Fees, or Emoluments since the Year 1782, or since the Establishment of the Office in the Year 1716, except as I took the Liberty of stating in a former Letter to Mr. Long, to which I beg leave to refer you.

The Deputy of the Receiver and his Clerks is to receive and give Acquittances for the perpetual Yearly Tenth of Ecclesiastical Benefices; and the Duty of the Office Keeper is to clean and make Fires in, and generally to take Care of the Office.

After the above was written, I received the Honour of another Letter from you, dated the 28th Ultimo, requiring me, in pursuance of another Order of the Select Committee, bearing date the 26th Ultimo, to state an Account of the Tenth of the Clergy, which have been received in the Three last Years, ending Christmas 1796, and of the Payments thereout, and of the Balance now in the Hands of the Receiver. — I take leave to inform you, that the Tenth begin, under the before-mentioned Act, to be received at Christmas in each Year; but on Account of the Shortness of the Days, and the general State of the Weather, the Payments are made very slowly, until about the Middle of April. By the Act of Parliament, the Period of closing the Receipt is fixed for the last of April; but, that having been found very inconvenient to those who pay, and who in Default of Payment are subjected to the Expence of Exchequer Processes, the Time for receiving has, under the Direction of the Governors, been enlarged to the last Day of May, on which Day the Receipt ends. And the Receiver, assisted by his Clerks, proceeds to make up the Accounts with all possible Expedition, and the Amount of the Sums received, after deducting £.15. 16s. 3d. due and paid to the Dean and Chapter of St. Paul's, has, ever since I had the Honour of being appointed Receiver, which was in December 1791, been paid into His Majesty's Exchequer

quer on or before the 10th or 11th Days of June in each Year; on the very Day or the Day after the Accounts are made up.

The Tenths received in the Year 1793, after deducting the Payment abovementioned to the Dean and Chapter of St. Paul's, amounted to £ 9,918. 7s. 11d. The Tenths received in the Year 1794, after the same Deduction, amounted to £ 9,959. 3s. 1½d. The Tenths received in 1795, after the same Deduction, amounted to £ 9,938. 14s. 3¼d.

There is no Payment made out of the Tenths, except the abovementioned Sum to the Dean and Chapter of St. Paul's. The Salaries, &c. to the Receiver, Clerks, &c. as I have before specified, are paid by the Governors out of the Funds entrusted to them.

When the Money is thus paid into the Exchequer, it is delivered over to the Governors of Queen Anne's Bounty, and applied by them under the Authority of the Stat. 2d and 3d Anne, Cap. 11. for the Augmentation of Small Livings.

I have the Honour to be, &c. &c.

R. Richards.

Lincoln's Inn,
24th May, 1797.

Supplement (D.)

EXTRACT of a Letter from R. RICHARDS, Esquire—respecting the Increase or Diminution in the Tenths Office.

THERE has not been in this Office since the Year 1782, or indeed since the Establishment of the Office in 1716, any Increase or Diminution in the Number or the Amount of the Salaries, Fees, or Emoluments, except that the Receiver was permitted to keep the Balances in his Hand for a considerable Time after he had received the same; but in or about 1788 or 1789, he was directed to pay his Balances into the Exchequer on or before the Month of October in each Year, and the Receiver has ever since paid in his Balances in the Beginning of the Month of June in each Year, on the First Day of which the Accounts are closed.

FOURTEENTH REPORT.

EXPENDITURE OF THE PUBLIC REVENUE.

Ordered to be printed 19th July, 1797.

THE Civil and Military Establishments, under which the Expenditure of the Public Revenue is administered, are numerous and various. But Your Committee have professed to begin their Inquiries with such only as have been previously examined or noticed by the Commissioners of Accounts, or of Enquiry. And of this Description, the Duration of their Powers as a Committee has only enabled them to report upon the following ;—1. The BANK of ENGLAND, and SOUTH SEA COMPANY, so far as they have the Management of the Public Debt ; 2. The TREASURY ; 3. The Offices of the Three SECRETARIES OF STATE ; 4. The ADMIRALTY, NAVY BOARD, NAVY PAY OFFICE, and MARINE PAY OFFICE ; 5. The TRANSPORT BOARD ; 6. The WAR OFFICE, the PAY OFFICE, and the OFFICE of COMPTROLLER of ARMY ACCOUNTS ; 7. The BARRACK OFFICE ; 8. The ORDNANCE :—In this List they have included the Departments for Barracks and Transports, as having recently branched off from some of the others which have come under their Consideration :—But Time has been wanting to enable them to extend their Inquiries to the Dock Yards—the Office of Sick and Wounded Seamen—the Victualling Office—the Naval and Victualling Departments established in Foreign and distant Parts :—Or to enter upon the Examination of many other Public Departments, not reported upon by the Commissioners of Accounts, or of Enquiry ; namely—the Privy Council Office—the Stationary

Office—the Mint—the Crown Lands, Woods, and Forests—Chelsea and Greenwich Hospitals—the Courts of Westminster Hall—and the Civil Government of Scotland, &c.

The BANK of ENGLAND, and SOUTH SEA COMPANY.

UNDER the Head of Public Expenditure, the first Object of Attention which presents itself is the Management of the Public Debt.

The Bank of England and the South Sea Company conduct the Whole of this Business. Their Functions, and Course of Proceeding in executing this Duty, underwent the Examination of the Commissioners of Accounts in 1783. And Your Committee have, in their accustomed Manner, proceeded to inquire; 1st. How far the Regulations proposed by the Commissioners have been since adopted; 2dly. Whether any Increase or Diminution has taken place, since the Year 1782, in either of these Branches of Expenditure; 3dly. What further Measures can be adopted for reducing this Part of the Public Expenditure, without Detriment to the Public Service.

§ 1. The Commissioners of Accounts proposed several Measures upon this Subject, all of which have since been carried into Effect, with great Benefit to the Public.

They recommended, in the first Place, that the Accounts of the Cashiers of the Bank and South Sea Company should no longer be examined in the Office of the Auditors of the Imprest, conceiving it to be a needless Expence, and this Regulation has been substantially adopted; the Office of the Auditors of the Imprest having been since abolished, and no Fees being paid to the Commissioners for auditing the Public Accounts, who now discharge the same Duty. The Fees paid

paid to the Auditors of the Imprest in 1781, for passing the Bank Account only, amounted to £.19,682. 3s. 8d.; and in 1784, to £.20,360. 2s. 11d.; an Article of Charge which, unless it had been reformed, would at this Time have amounted to the Double of that Sum*.

The Commissioners of Accounts also recommended, that the Cashier of each Company should transmit Annually to the Treasury an Account of the Receipts and Payments of all Annuities under their Management, and of the Balance of unclaimed Stock and Dividends. And this Measure has been also carried into Execution, with great practical Advantage to the Public. The State of these Balances† was represented to the Treasury in 1786, by the Commissioners for auditing the Public Accounts: And a Loan of Half a Million Sterling, without Interest, was advanced to the Public out of the unclaimed Stock and Dividends appearing upon these Annual Accounts.

The Commissioners of Accounts further recommended the Adoption of some effectual Plan for the Reduction of the National Debt itself; and various Measures have been taken accordingly towards accomplishing this most important Purpose.

In the First Place, a Sinking Fund of One Million, payable at the Exchequer Quarterly in every Year, was created in the Year 1786; to which certain Annuities were directed to be added, upon the Expiration of the Terms for which they were respectively granted, and the Whole was vested in Commissioners for Reduction of the National Debt: These Sums were afterwards directed to be paid out of the Consolidated Fund, and such Annuities for Lives, as should remain unclaimed for Three Years, were added to the same Sinking Fund, which was nevertheless to operate no longer as a Sinking Fund, at Compound Interest, whenever the Monies Annually placed to the Account of the Commissioners, including the

* Supplement (A.)

† Supplement (B.)

original Million, should amount to the Sum of Four Millions. From this Period, the Annual Sum of Four Millions was still to be applied to the same Purpose ; but the Interest of the Debt purchased thereby, and the Annuities which might afterwards expire, were to remain at the Disposition of Parliament.

In the Year 1792, a further Provision was made by Law, that when the Interest of any redeemable Stock is reduced, or the Capital paid off by Money raised at a lower Interest, a Sum, equal to the Interest so saved, should be issued Quarterly from the Consolidated Fund, and placed to the Account of the Commissioners ; the Operation of this Fund at Compound Interest is to cease, whenever the Monies Annually paid to the Commissioners on this Account, as well as on those above stated, shall amount to Three Millions, exclusive of the original Million, or of any Additions which Parliament may direct to be made thereto, or of any Sinking Fund which may be created in consequence of new Loans. From this Period the Annual Sum of Four Millions, so constituted is also to be applied as before directed. By the same Law it was also enacted, “ for the more effectually preventing the “ inconvenient and dangerous Accumulation of Debt here- “ after, in consequence of any further Loans,” That an Annual Sum, equal to One Hundredth Part of the Capital Stock created by such Loans, should be paid to the Bank, and placed to the Account of the Commissioners for the Reduction of the National Debt, without any Limits to its Operation short of extinguishing the Whole of the Public Debt*.

To accelerate the Effect of all the preceding Measures, Parliament has additionally, in every Year since 1792, uniformly applied the Sum of £.200,000 ; pursuing the Principle laid down in Times of Peace, even through a Period of War,

* A similar Plan has been since adopted, upon full Consideration, by the United States of America.

notwithstanding the necessary Increase of Public Burthens ; and the practical Effect which has resulted from these various Measures, has been already stated by Your Committee at the Close of their First Report.

In order, however, that the Public may have a continual View of the State of the National Debt, and also of its progressive Reduction, Parliament has further provided that an Account of each shall be laid before both Houses Annually. It has directed, that there shall be presented, within Fourteen Days after the Commencement of every Session, an Account of all Additions which shall have been made to the Annual Charge of the Public Debt, by the Interest or Annuities for or on Account of any Loan made after the passing of that Statute, and within Ten Years next preceding the Date of such Account, together with an Account of the Produce, within the Year next preceding, of any Duties which shall have been imposed, or of any Additions which shall have been made to the Revenue for the Purpose of defraying the increased Charge occasioned by every such Loan respectively : And for the Purpose of shewing the progressive Reduction of the Public Debt, an Account must also be presented on the Fifteenth of February in every Year, or if Parliament be not then sitting, within Fourteen Days after the Commencement of the then next Session, stating the Sums applied by the Bank to the Purchase of Stock for the Commissioners, and the Amount of the Stock thereby purchased, and of the Interest thereon ; and stating also the Amount of Annuities which have expired within the Year ; and further shewing the Time of such Purchases, and of the Prices paid, and of the whole Expence attending the Execution of the Powers vested in the Commissioners.

Such were the several Measures recommended upon this Subject by the Commissioners of Accounts, and such is the Mode in which those Measures have been executed.

§ 2. The Increase or Diminution which has taken place in this Branch of Expenditure since the Year 1782, requires to be stated under distinct Heads, so far as it regards the distinct Concerns of these Two Companies.

BANK OF ENGLAND.

IN the Year 1783, the Bank of England received for managing the Public Debt, after the Rate of £.562. 10s. per Million, £.112,252. 4s. 4d.

In the Year 1786, when this Sum amounted to £.125,699. 6s. 6½d. a Question arose upon the Rate of this Allowance; and in consequence of a Report made by the Commissioners for auditing the Public Accounts, an Agreement was made with the Bank, for reducing the Allowance from £.562. 10s. per Million, to £.450 per Million on all the Annuities, except the One Million £.3 per Cent. Anno 1726, and a Part of the Consolidated £.3 per Cent. Annuities, on which it was increased from £.360 to 450 per Million. The Annual Saving made by that Transaction upon the Amount of the Public Debt, as it then stood, was £.24,853. 4s. 8¼d. : And the total Saving which the Public has made by this Measure, between 5th January 1786 and 5th July 1795, (being the last Period to which this Account has been made up and audited) amounts to no less than £.233,454.

The Allowance to the Bank, upon the Public Debt, for the Year 1786, when thus reduced, amounted to

the Sum of	-	-	-	£.100,846	1	9½
besides, for House Expences, the further Sum of				4,000	0	0
and for the Management of Four Millions purchased from the South Sea Company, the further Sum of	-	-	-	1,898	3	4
Total	-	-	-	£.106,744	5	1¾

In the Year 1796, the Disbursements of the Public to the Bank of England, were composed of various Articles :

1. For the Management of the Public Debt alone, at £ 450 per Million. (computing the Annuities* for Years, whether long or short, at 25 Years Purchase, in order to state a supposed Capital, upon which the Charges for their Management are to be estimated)	-	-	£.137,189	4	1
2. Add to this, the further Sum issued Annually from the Exchequer, and stated by the Bank to be " towards the Expences of the House"			4,000	0	0
3. For the Management of Four Millions Capital, purchased by the Bank from the South Sea Company	-	-	1,898	3	4
4. Upon special Services in the Year 1796; viz. An Allowance for receiving Contributions to the Loan of Eighteen Millions, at £.805. 15s. 10d. per Million	-	-	14,502	18	2
And upon the Loan of Seven Millions and a Half, at the like Rate	-	-	6,003	15	2
Also for the Lottery	-	-	1,000	0	0
Making the total Issue, from the Exchequer to the Bank of England, in the Year 1796, for managing the Public Debt and receiving Contributions			£.164,594	0	9

a Sum which will certainly be much increased by the Operations of the present Year.

Your Committee have received from the Bank a Return, as to the Number of Clerks † added to their Establishment since 1786; by which it appears, that they have been increased from 243 to 313: But the same Return shews, that it is not possible to ascertain how many of this Number have been added for the Management of the Public Funds; as the Return itself states, that " some of these Clerks have " Occupations not immediately connected with the Funds." Your Committee have also received a Return of the Holidays ‡ observed at the Bank, with the Reasons for keeping

* Supplement (C.)

† Supplement (D.)

‡ Supplement (E.)

the Bank shut at stated Periods of the Year. Both of these Returns they have annexed to this Report.

SOUTH SEA COMPANY.

IN the Year 1783, the South Sea Company received, for managing their Share of the Public Debt, an Allowance which, being compounded of Sums granted by different Acts, and computed at different Rates, cannot be estimated at any one given Rate; viz.

	£.14,022	3	2
And for Management on the then remaining Capital of £.1,919,600. £.3 per Cent.			
Annuities 1751, being at the Rate of £.562. 10s. per Million	-	-	1,089 15 6
			<u>£.15,111 18 8</u>

No Reduction took place in 1786 with regard to this Rate of Allowance.

In 1796, the South Sea Company received for Charges of Management on the Old Capital *, consisting of South Sea Stock, Old South Sea Annuities, and New South Sea Annuities, the Sum of

	£.14,022	3	2
And on the remaining Capital of £.3 per Cent. Annuities 1751	-	-	802 14 10½
Making in the Whole	-	-	<u>£.14,824 18 0½</u>

Upon this latter Article there are also Allowances, by Way of Salary, to the Cashier, for his Trouble in passing the Accounts, and for fundry Fees paid at the proper Offices; an Account of which Allowances is made up triennially. For the Three Years ending 5th January, 1781, it amounts to £.984. 9s. 4d.; but for the Three Years ending 5th January 1796, it amounted only to £.360. 18s.

* Supplement (F.)

This Reduction was occasioned by the Abolition of the Office of the Auditors of the Imprest, and the Regulations which have taken place respecting the Fees in the Exchequer*.

An Alteration has also taken place in the Manner of passing the Accounts of the Chief Cashier of the South Sea Company, namely, that his Account of Receipts and Payments respecting these Annuities is attested Annually before one of the Barons of the Exchequer; but the Account of Fees and Disbursements is only Triennially transmitted by the Cashier, to the Office for auditing the Public Accounts.

Your Committee have also received from the South Sea Company, a Return of the Holidays, and stated the Periods of the Year during which their Books are shut, with the Reasons for this Usage.

§ 3. With a View to the Consideration of what further Measures can be adopted, to reduce the Public Expenditure upon this Head of Service, Your Committee have directed their principal Attention to the Sums Annually issued from the Exchequer to the Bank of England.

BANK OF ENGLAND.

I. Without dwelling upon the Rate of Allowance for receiving Contributions to Loans, or for the Payments upon Lotteries, Your Committee have looked chiefly to the Rate of Compensation allowed for the Management of the Public Debt, as being the largest in its Total Amount, and the most permanent in its Nature. In the Course of their Enquiry, they have endeavoured to trace the Principle upon which these Allowances have been successively granted, and the Stipulations by which the Public is at present bound; after which, it will be for the Wisdom of Parliament, upon a full Consideration of the Services performed, and the Compensations given, to decide upon the Expediency of any further Reduction.

* Supplement (F.)

The Allowance for Management of the Public Debt appears to have varied considerably, at different Periods of Time :

		£. s. d.				
In the Year	1714,	it was at the Rate of	494	10	2	} per Million.
	<u>1726</u> ,	and on One Sum -	1,183	8	4	
	1731	- - -	360	0	0	
	1742	- - -	450	0	0	
		- - -	562	10	0	

And in 1786, as Your Committee have already stated, it was reduced to £.450 per Million. In fixing upon these Rates, it appears that the Rate of £.360 per Million, was chosen, in 1726, upon the express Ground of its being a reasonable Compensation for the Charges of Management. In the Instances of 1714 and 1742, the Statute gives the Compensation, not upon any such professed Reason, but in the Form of a fixed Salary to the Cashier and Accountant of the Bank for their personal Service. And when the Commissioners for auditing the Public Accounts investigated this Matter in 1786, they were, upon full Deliberation, of Opinion, that £.360 per Million, even according to the then Amount of the Public Debt, was a very sufficient Compensation. The Arrangement, however, was made, in 1786, at the Rate of £.450 per Million ; and this Stipulation was afterwards confirmed in the Year 1791, by a Statute, establishing not only the Rate of Management at £.450 per Million, but also the Practice of estimating Annuities for Terms at 25 Years Purchase, upon the Footing of the Debt as it then stood. Since the Year 1791, the Case is different, and no such Stipulations exist ; all the subsequent Loan Acts and those for funding Exchequer, Navy, and Victualling Bills, have left the Contract open ; uniformly reserving a Power to the Treasury to make any such Compensation as should be just and reasonable.

In comparing the Extent of the Services performed, and the Compensation given, it will certainly be proper to advert to the growing Amount of the Public Debt : But at the same

Time

Time it must always be kept in View, that upon an Establishment already formed, there is no Reason for supposing that the actual Disbursements will always increase in exact Proportion with the increased Amount of the transferable Capital : And it must be also remembered, that the Commissioners for auditing the Public Accounts have stated it as their Opinion, that the Business might be transacted at the Exchequer, as it was formerly (or even by a separate Office established for the Purpose) at a Sum less than One Third of the present Charge ; that the Bank, over and above the present Charges of Management, are accustomed to receive Allowances from the Public, at the Rate of £.805. 15s. 10d. per Million, for receiving Contributions for Loans ; £.1,000 or sometimes more, for Contributions to the Lottery ; and that they have the Benefit of holding the Amount of all the Monies issued for Half Yearly Dividends, during such Portion of each Half Year as they may not happen to be demanded ; besides having the Custody of Cash for the Navy and Army Services, in consequence of the several Laws made for regulating the Offices of Treasurer of the Navy, and Paymaster General of the Forces.

Your Committee, therefore, upon reviewing these Circumstances in the present Times, and without questioning the Propriety of the Arrangement made in 1786, when the Public Debt was so much inferior in Amount, cannot forbear to state it as a Question still deserving the Attention of Parliament, Whether a further Reduction of Expence cannot and ought not to be made upon this Branch of the Public Expenditure ?

SOUTH SEA COMPANY.

It will also be for the Wisdom of Parliament to decide, whether any further Reduction can or ought to be made in the Rate of Allowance to this Company, upon the small

Portion of the Public Debt which is under its Management. The annexed Return* will explain the Constitution of this Company, and the present State of its Property.

The Commissioners for auditing the Public Accounts, seem to have considered the Allowance of £.562. 10s. per Million, in this Case to stand upon the same Footing as that of the Bank, which has been since reduced.

And in the Report of the Select Committee upon the Public Income and Expenditure in 1786, a similar Expectation seems to have been held out.

It may also deserve Consideration, at some future Period, whether a further Saving might not be procured for the Public, if the South Sea Company could, by the Consent of the Proprietors, be dissolved; as happened in the recent Instance of the Million Bank; in which Case the Management of that Part of the Public Debt which consists in South Sea Annuities, might be transferred to the Exchequer, or to the Bank of England, in the same Manner as Parliament has recently transferred to the Bank the Management of that Part of the Public Debt which was previously under the Management of the East India Company.

It may also become a Question of great Importance to the Public Interest, if the South Sea Company should prefer the Continuance of its present Corporate Capacity, whether it may not be enabled, under its present Charter, to lessen the Public Burthens, by taking under its Management any future Augmentations of the Public Debt, and transacting the necessary Transfers and Payments of Dividends, at a lower Rate of Allowance than the Bank of England may at any Time be willing to accept.

July 19th, 1797.

* Supplement (G.)

AN ACCOUNT of what Measures have been taken, in consequence of the Regulations recommended by the Commissioners of Public Accounts, in their Eleventh Report, respecting the Manner of passing the Accounts of the Chief Cashier of the Bank of England, and the Chief Cashier of the South Sea Company.

SIR,

Office for Auditing the Public Accounts,
Somerfet Place, 10th May 1797.

I AM commanded by the Commissioners for Auditing the Public Accounts, to acknowledge the Receipt of your Letter; and to acquaint you, that no Steps whatever have been taken by this Office in consequence of the Report above-mentioned. Indeed, the very Institution of this Board, which has happened since the Date of the Report in Question, seems to the Commissioners to have removed the chief Ground on which the late Commissioners, for taking and stating the Public Accounts, suggested the Propriety of exempting the Bank and South Sea Accounts from the Examination of the late Auditors.

No Expence is now incurred by the Public, in examining the Bank and South Sea Accounts in this Office; on the contrary, a Saving is made to the Public of Fees payable to the late Auditors, which, in the Year 1784, amounted, for passing the Bank Account only, to Twenty Thousand Three Hundred and Sixty Pounds Two Shillings and Eleven Pence, and which would, at this Time, according to the Capital transferrable, amount to not less than Double that Sum, if such Fees were still payable. Of the Utility of examining the two Accounts alluded to, the Commissioners presume to remind their Lordships, by referring to an Account transmitted from this Office to the Treasury, dated January the 4th 1786, respecting the Unclaimed Dividends; and to a Report, dated January the 18th 1786, concerning Charges of Management by the Bank; the former supplying the Amount of Unclaimed Dividends, in the Hands of the Bank of England, from the Books in this Office;—which Information would probably have remained concealed at the Bank, if their Accounts had not been passed in the Office of the late and present Auditors of the Imprest; the latter proposing a very large Saving to the Public, in the Charge made for Management by the Bank; upon which Suggestion, as we apprehend, an important Diminution took place in the Payments made to the Bank on the Head of Management.

It is proper to state, that a small Part only of the South Sea Accounts is passed in this Office; viz. that which respects the Annuities created in 1751, for a Capital (as it now stands) of One Million Nine Hundred and Nineteen Thousand Six Hundred Pounds, consequently no Alteration could take place with respect to the Account of South Sea Annuities, except upon those arising from that inconsiderable Sum. I have the Honour to be, &c. &c.

An

An ACCOUNT of the Amount of UNCLAIMED DIVIDENDS, and other Sums of Public Money, remaining unpaid, in the Bank of England, from the Year 1727 to the Year 1783.

On the declared Accounts of the Chief Cashiers of the Bank.		Balances remaining.		
		£.	s.	d.
For 5 Years - from 1727 to 1731, both inclusive		43,906	16	1 $\frac{1}{4}$
For 4 Years - - - 1732 to 1735, - - - -		37,037	16	9
- - - 1736 to 1739, - - - -		1,090	15	4 $\frac{1}{2}$
- - - 1740 to 1743, - - - -		9,711	3	3 $\frac{1}{2}$
- - - 1744 to 1747, - - - -		20,476	15	11 $\frac{1}{2}$
- - - 1748 to 1751, - - - -		64,421	5	4
- - - 1752 to 1755, - - - -		62,504	4	1 $\frac{1}{2}$
- - - 1756 to 1759, - - - -		102,075	4	11 $\frac{3}{4}$
- - - 1760 to 1763, - - - -		134,688	6	6 $\frac{3}{4}$
- - - 1764 to 1767, - - - -		186,356	3	11 $\frac{1}{2}$
For 2 Years - from 1768 to 1769, - - - -		227,928	6	2 $\frac{1}{4}$
- - - 1770 to 1771, - - - -		257,040	13	2 $\frac{1}{4}$
- - - 1772 to 1773, - - - -		253,855	10	9 $\frac{1}{4}$
- - - 1774 to 1775, - - - -		292,551	7	8 $\frac{1}{4}$
- - - 1776 to 1777, - - - -		284,719	17	6 $\frac{1}{4}$
- - - 1778 to 1779, - - - -		314,885	8	3 $\frac{1}{4}$
- - - 1780 to 1781, - - - -		340,111	12	9 $\frac{1}{4}$
- - - 1782 to 1783, - - - -		361,388	5	5 $\frac{1}{4}$

Note.—The foregoing Balances arise not only from the Sums that have not been received by Persons entitled to Dividends on the several Annuities transferrable at the Bank, but also from Prizes in Lotteries unclaimed at the several Periods to which the Accounts were respectively declared.

The Books that contain the States of the Bank Accounts before the Year 1727 not being to be found in this Office, this Account could not be made out from the Year 1721, nor could the Balance of each Year be distinguished, as directed by your Lordships Order, because the Cashiers of the Bank of England were in the Practice of exhibiting their Accounts only Once in Four Years, previous to the Year 1767. From that Time their Accounts have been exhibited every Two Years.

Bank of England, May 20, 1797.

An ACCOUNT of the particular Charges composing the Total Charge for the Management of the PUBLIC DEBT by the BANK of ENGLAND, for the Year ending 5th January 1797; and also by what Mode, and after what Rate, the Charges of Management on Annuities for Years are computed.

THE Charge of Management is at the Rate of £.450 per Million on the Capital Stock of £.3 per Cent. Annuities, £.4 per Cent. Annuities, and £.5 per Cent. Annuities; and on a Valuation at 25 Years on the Annuities for Terms of Years, making them equal to £.4 per Cent. Annuities; amounting in the Whole to £.137,189. 4s. 1d.

Supplement (D.)

An ACCOUNT of the Number of Clerks and other Officers employed at the Bank in the Transfer and Dividend Offices of the Public Funds, and in other Parts of the Establishment which respect the Management of the said Funds, in the following Years, viz.

In the Year 1786	—	—	—	243
In the Year 1796	—	—	—	313

THE whole Number of these Persons are not entirely employed in the Transfer and Dividend Offices of the Public Funds upon the Establishment of the Bank, as some of them transact that Business in other Parts of the Bank than the Transfer and Dividend Offices, and others have Occupations, not immediately connected with the Funds, but all of them are more or less employed about the Public Funds, and the principal Part entirely occupied therein; and at Times a considerable Number of additional Hands are added to expedite Business, of which no particular Account can be given.

The Payments made by the Public to the Bank for the Management of the East India Annuities, are included in the Sum of £.137,189. 4s. 1d. mentioned in the Return to former Orders of the Select Committee on Finance, &c.

A LIST of Holidays kept at the Bank, and by what Authority; the Time the Books are shut for preparing the Dividend Warrants; and Reasons suggested why the Time cannot be shortened without Detriment to the Public Service.

There are Forty-four Holidays kept at the Bank, of which the following is a List :

HOLYDAYS.

Jan. 1. Circumcision;
6. Epiphany.
18. Queen's Birth-day kept.
25. Conversion of St. Paul.
30. King Charles's Martyrdom—kept close.
Feb. 2. Purification B. V. Mary.
24. St. Matthias.
Mar. 25. Lady Day.
Apr. 25. St. Mark.
May 1. St. Philip and James.
17. Princess of Wales born.
29. King Charles II'd's Restoration.
June 4. King George III'd. born.
11. St. Barnabas
24. Nativity St. John Baptist.
29. St. Peter.
July 25. St. James.
Aug. 12. Prince of Wales Born.
24. St. Bartholomew.

HOLYDAYS.

Sept. 2. London Burnt — kept close.
21. St. Matthew.
22. K. Geo. 3d. crowned.
29. St. Michael.
Oct. 18. St. Luke.
25. K. Geo. the 3d's Accession.
26. K. G. 3d. Proclamation.
28. St. Simon and Jude.
Nov. 1. All Saints.
4. K. William 3d. landed.
5. Papist Conspiracy.
9. Lord Mayor's Day,
30. St. Andrew.
Dec. 21. St. Thomas.
25. Christmas Day — kept close.
26. St. Stephen.
27. St. John.
28. Holy Innocents.

MOVEABLE HOLYDAYS.

Ash Wednesday.
Good Friday.
Easter Monday.
Tuesday.

Ascension Day.
Whitsun Monday.
Tuesday.

The above Holydays are kept pursuant to an Order of the Court of Directors of the 23d August 1694, being the usual Holidays then observed at the Custom House, Excise Office, and among the Goldsmiths.

The following Days were formerly kept, but abolished on the 24th of November, 1785.

Shrove Tuesday.

Wednesday in Easter Week.

April 23d. St. George.

Wednesday in Whitsun Week.

August 1st. Lammas Day.

Of the Holidays, there are only Three which are kept close, on which no Business is done.

The others are kept partially, as the Clerks, in most of the Offices, are occupied in forwarding the Dividends and posting up the Work, which require Seclusion from Public Business. Those now kept have been found scarcely adequate to this End, since the late Increase of the National Debt.

The Transfer Books of the Public Funds are generally shut about Five Weeks before the Quarter Day on which the Dividends respectively become due, a Time absolutely necessary for preparing the Dividend Warrants. They continue shut about Fifteen Days subsequent to the Quarter Day, to afford greater Facility in accommodating the Public with their Dividends at the Commencement of the Payments, when the Press of Business is very heavy, and requires a Number of Clerks to be removed from the Transfer Business to that Duty.

Supplement (F.)

AN ACCOUNT of the Salaries, Fees, and Emoluments, received by the South Sea Company, or its Officers, for transacting their Branches of the Public Service.

GENTLEMEN,

South Sea House, 2d May, 1797.

THE Court of Directors of the South Sea Company, in obedience to the Order of the Committee, dated the 25th April 1797, transmitted to them; Report,

That the Company received, for the Charges of Management on the Old Capital, consisting of South Sea Stock, Old South Sea Annuities, and New South Sea Annuities, for the Year ending the 5th of January 1797, the Sum of £.14,022. 3s. 2d. and no other Fee or Emolument whatsoever.

For the Management of the Capital of the £.3 per Cent. Annuities 1751, the Company received, for the Year ending the 5th of January 1797, the Sum of £.802. 14s. 10½d.

The Fees and Emoluments allowed on this Account, consist in the Sum of £.75 per Annum allowed to the Cashier for his Trouble in passing the Accounts, and sundry Fees paid at the proper Offices; which Account of Allowance and Fees is made up triennially, and for the Three Years ending 5th January 1781 amounted to the Sum of £.984. 9s. 4d.; but the last Account of Fees and Cashier's Allowance, made up for the Three Years ending the 5th of January 1796, amounted only to the Sum of £.360. 18s. as stated in an annexed Account.

This Reduction in the Amount of Fees, was occasioned by the Abolition of the Office of the Auditors of the Imprest, and establishing the Office of the Commissioners for Auditing the Public Accounts, and the Regulations respecting the future Fees in the Exchequer.

An Alteration has also been made in passing the Accounts of the Chief Cashier; namely, that the Account of Receipts and Payments respecting these Annuities is attested Annually by the Cashier before One of the Barons of the Exchequer; but the Account of Fees and Disbursements is only triennially transmitted by him to the Office for Auditing the Public Accounts, and a Memorial presented to the Lords of the Treasury for Payment of the same.

By Order of the Court of Directors,

Harry Stoe, Secretary.

Supplement (G.)

REPORT from the South Sea Company, to the Select Committee of Finance, &c.

Gentlemen,

IN obedience to the Order of the Committee, dated the 2d of June 1797, transmitted to the South Sea House, the Sub and Deputy Governor of the South Sea Company, Report,

That the South Sea Company, incorporated by the Act of the 9th of Anne, cap. 21. possessed a Trading Capital, called South Sea Stock; which Capital was increased by several subsequent Acts of Parliament.

By the 9th of Geo. I. cap. 6. the said Capital Stock was divided into equal Moieties, the one called South Sea Annuities, the other still remaining the Company's Trading Stock.

The 6th of Geo. II. cap. 28. after reciting the 9th of Geo. I. divides the remaining Moiety into Four equal Parts, and converts Three Parts thereof into New South Annuities; the other Fourth

Part

Part still remaining the Company's Trading Capital Stock. All the said Annuities were divided in equal Shares to the several Proprietors.

By the aforefaid Acts of the 9th of Geo. I. and the 6th of Geo. II. the Compensation to the South Sea Company, for paying the said Stock and Annuities, is exprefsly confirmed.

The Interest on the South Sea Stock, Old and New South Sea Annuities, with the Charges for Management, is received at the Exchequer, under One Annual Warrant from the Treasury, and paid into the General Fund of the Company, subject to no Account, the 6th Geo. II. having exprefsly provided for the holding a Half Yearly General Court of Proprietors, when a clear State of the Revenue and Profits of the Company shall be laid before them, who are to declare what Dividend may be made on the Capital Stock; which, for several Years past, has been after the Rate of Three and One Half per Cent. per Annum.

By Order of the Sub and Deputy Governor.

South Sea House, June 7, 1797.

AN ACCOUNT of the original Allowance by the Public to the Governor and Company of the BANK of ENGLAND, and of the Recompence to the Governor, Deputy Governor, and Directors, for their Pains and Attendance on the Affairs of the Bank; and how granted; and also of the Sum Annually paid to the Bank in consequence of their having purchased from the South Sea Company £.4,000,000 of their Capital:—Neither of which Sums were included in the Sum of £.137,189. 4s. 1d. mentioned in the Return to the Honourable the Select Committee on Finance, &c. upon the 15th Instant.

THERE are no Sums Annually paid by the Public to the Governor, Deputy Governor, and Directors of the Bank of England, as a Recompence for their Pains and Attendance on the Affairs of the Bank. In the original Act of 5th WILLIAM and MARY, by which the Bank was established, there was an Annual Fund of £.100,000 made payable to the Corporation of the Bank; which was understood to be £.96,000 for Interest on £.1,200,000, at £.8 per Cent. and £.4,000 towards the Expences of the House; which latter Sum was not included in the Sum of £.137,189. 4s. 1d. mentioned in the Return to the Honourable the Select Committee

of Finance, &c. upon the 15th Instant. This Interest of £.8 per Cent. has since, by subsequent Advances of Capital, been reduced to £.3 per Cent. and the other Sum of £.4,000, has continued to be paid according to the Stipulation. But the Governor, Deputy Governor, and Directors, receive no other Pay or Emolument than the following Allowances :

		£.	
To the Governor	-	200	} per Annum.
Deputy Governor	-	200	
And each Director	-	150	

which were originally granted by a General Court of Proprietors, on the 25th of April, 1695, and afterwards confirmed by a Bye Law.

The Bank receive Annually from the Public £.1,898. 3s. 4d. in consequence of their having purchased £.4,000,000 Capital from the South Sea Company, being the Allowance originally made to the said Company for the Management thereof, which, it is presumed, was a Consideration in the Purchase; but the said Sum of £.1,898. 3s. 4d. was not included in the Sum of £.137,189. 4s. 1d. mentioned in the Return made to the Honourable the Select Committee on Finance, &c. upon the 15th Instant.

A. Newland, Chief Cashier,

FIFTEENTH REPORT.

TREASURY.

Ordered to be printed 19th July, 1797.

§ 1.

THIS Office underwent very material Regulation in November, 1782, with respect to the Arrangement of the Business, and the Amount of the Salaries; and the Commissioners of Enquiry concluded their Report in June, 1786, by observing, that little was then wanted for its Completion and Improvement. All the Reports of these Commissioners were referred, by Order of His Majesty in Council, in October, 1789, to a Committee of Privy Council, and the Consideration of the Measures recommended in this Department was referred by that Committee to the Lords of the Treasury in January, 1792; and in pursuance of a Report from that Board on the 18th of June, 1793*, certain Regulations were established on the 21st of the same Month, by Order of His Majesty in Council.

It appears by that Document, that most of the Suggestions of the Commissioners were directed to be carried into Execution, and particularly, that the Receipt of such Fees as, since the Regulations of 1782, had continued to be received by certain inferior Officers, for their own Use, was abolished; the mode of accounting for them improved; the Fee Fund charged with the contingent Expences as well as the Salaries of the Office, the Civil List being to supply the Deficiency or to receive the Surplus; the few Situations which were either Sinécures, or executed by Deputy, were directed to be

* Supplement (A.)

abolished,

abolished, or rendered efficient, upon the Demise of the present Possessors, and the Salaries of others directed to be reduced upon the same Contingency.

The Board of Treasury objected to the proposed Regulation of making one of the Secretaries permanent, with a reduced Salary, and excluding him from Parliament; to that for obliging the Officers of the Treasury to take an Oath of Fidelity, and to enter into a Bond for their true and faithful Demeanor in Office; and to the Suggestion that the Fees should not be remitted, except by Order of the Board, and that only in compassionate Cases. Your Committee think it proper to express their Concurrence in these Objections, and in the Reasons upon which they are grounded. The Propriety of continuing the Allowances for extraordinary Services to Mr. Chamberlain, the then Solicitor, is no longer a Subject for Discussion, that Gentleman being now removed to another Office; but Your Committee approve of the Arrangement made upon the Appointment of his Successor, and are of Opinion, that the Increase of his Salary is no more than an adequate Compensation for his being prohibited from making any Charge for extraordinary Services, and from engaging in any private Business as a Solicitor. Of the Propriety of reducing the Number of Chief Clerks from Four to Three, Your Committee are unable to judge, as it must depend upon the State of Business in the Office, which appears of late to have been considerably increased; but they strongly recommend, in future, an Adherence to the Plan laid down by the Commissioners, of superannuating, upon a Part of their Salary, such Officers as have, through Age or Infirmary, become inefficient. The Appointment of Four Extra Messengers to discharge a Part of the Duty formerly performed by the Exchequer Messengers, is also a Measure, the Propriety of which depends upon the same Considerations.

The Establishment, as settled by the Order in Council in June, 1793, exceeded that proposed by the Commissioners as follows :

Secretary to continue at £.3,000 per Annum, instead of £.2,000, as proposed	} 1,000 0
Principal Clerk of the Revenue, not consolidated with Fourth Chief Clerk	} 700 0
Increased Allowance to Senior Clerk of 4th Division on Account of Increase of Business	} 50 0
D ^o - - - to Clerk of Minutes	50 0
Assistant to Keeper of Papers	30 0
Additional Servant to Housekeeper	30 0
Supernumerary Clerk	90 0
Increase to principal Revenue Clerk	100 0
Four Extra Messengers	218 8
	<hr/>
	£.2,268 8
Deduct Reduction of Allowances not proposed by Commissioners	} 150 0
	<hr/>
Total Difference	£.2,118 8

Exclusive of the different Arrangement of the Emoluments of the Solicitor, and of the Amount of the New Years Gifts, not abolished.

A Part of this Difference arises from Reductions not agreed to, on which Your Committee have already stated the Grounds for forming an Opinion; and a small Part only from an Increase of the Establishment or of the established Salaries. All other Reductions proposed by the Commissioners were, as has already been stated, directed to be carried into Execution.

§ 2. The Account of this Office, given in Detail by the Commissioners of Enquiry, relates to the Year 1784. As the Regulations of 1782 only took place in November, 1782, no complete Account for that Year could be procured;
and

and as it appears that no Addition was made to the Establishment, except an Augmentation of the Allowances of Two Clerks, to the Amount of £.200 per Annum, between that Period and the Year 1784, Your Committee have thought proper to take that Account, in order to compare it with the present State of the Office. The Establishment of the Treasury appears to have consisted, in 1784, of Five Lords Commissioners, Two Joint Secretaries, Four Chief Clerks, Six Senior Clerks, Six Junior Clerks, a Minute Clerk, Two Copying Clerks, One Principal Clerk with Six Assistants for the Revenue Department, One Receiver of Fees, One Keeper of Papers, Two Solicitors, One Assistant Solicitor, One Chamber Keeper, Four Exchequer Messengers, One Custom House Messenger, One Ranger of Books and Bag Bearer, One Housekeeper, One Housekeeper to Lèvee Rooms, One Doorkeeper; besides which there were Five Extra Clerks and Three Extra Messengers employed, and Three Clerks superannuated upon Part of their Salaries.

In January 1797, the Establishment* of the Office had been increased in point of Number, as follows: Three Clerks for the Care of Bills of Exchange, One Clerk as Deputy Keeper of the Papers, One Assistant to the Clerk of the Minutes, One Extra Clerk, Four Messengers, and in lieu of Five Extra Clerks, Five Additional Clerks had been put upon the Establishment.

Various Additions had also been made to the Salaries of different Officers, which are specified in the annexed Paper, together with the Reasons of such Additions, and of the Reductions which were made in other Instances. As the great Increase of Business is stated to have been the Reason of most of those Additions, Your Committee called for the Treasury Minute of the 7th of January 1797, by which the last Increase of Establishment was directed, and also for an Account of the Number of Papers registered for the Consi-

* Supplement (C.)

in order to judge in some Degree of the Validity of that Reason, both at the Date of that Minute, and in the antecedent Period.

It will appear from the latter Document, that the Number of Papers * registered, which had varied before the War from 2,283 to 3,012 per Annum, rose in 1794 to 3,478, in 1795 to 4,764, and in 1796 to 4,830; a Circumstance from which it may be presumed, that so great an Increase of Business may have justified an Increase of Salary in Proportion to the Addition of Labour, and may have required some Addition to the Number of Persons employed in performing it.

	In 1784.			In 1796.		
	£.	s.	d.	£.	s.	d.
The whole Expence of the Office in the Two Years to be compared was	Rep. Com. Enq. 39,139 11 5½			Supplement (C.) 40,764 14 8½		
From which should be deducted such Part of the Taxes as are paid by the Officers, and not repaid to them, as it forms, under some other Description, a Part of the Public Revenue	Rep. Com. Enq. Appendix, No. 47. 2,243 6 0			Supplement (C) 2,212 0 0		
Of the Gross Sum above stated, there was charged :	Rep. Com. Enq.			Supplement (C.)		
On the Civil List	21,837	8	7½	18,019	7	4½
On the Fee Fund	13,289	18	0	18,543	2	4
On the Customs	2,310	16	8	3,011	0	0
On New Years Gifts & Perquisites	1,701	8	2	1,191	5	0
	£. 39,139 11 5½			40,764 14 8½		

The Distribution of the above Sum was as follows :

	Rep. Com. Enq.			Supplement (C.)		
Salaries on the Establishment	33,412	16	8	34,268	18	0
New Years Gifts and Perquisites	1,701	8	2	1,191	5	0
Salaries and Allowances paid out of contingent Bill	801	0	4½	343	2	6
Coals and Candles, included in 1784 in the Allowance to the Chamber Keeper	—	—	—	199	4	4
Carried over	£. 35,915	5	2½	36,002	9	10

* Supplement (B.)

	£.	s.	d.	£.	s.	d.
Brought forward -	35,915	5	2½	36,002	9	10
Taxes re-paid to the Officers out of the Fee Fund and Civil List in 1784, out of the Fee Fund only in 1796	1,355	9	4	1,308	0	0
Other Incidents -	613	10	3	1,623	3	10½
Stationary -	1,255	6	8	1,831	1	0
	£.39,139	11	5½	40,764	14	8½

Your Committee think it proper to remark, that the Whole of this Expenditure is not to be considered as permanent. In pursuance of the Order in Council in 1793, and of the Minutes of Appointment since that Time, the following Deductions ought to be made :

Increase to Senior Clerk on Account of the War	-	£.100
D ^o to Clerk of Department of Customs	-	50
To Clerks of Bills of Exchange during War	-	150
Temporary Allowances to Mr. Winter	-	100
D ^o - - - Mr. Royer	-	200
Keeper of Papers, Salary to be reduced	-	300
Deputy Keeper of Papers	-	60
Sinecure Solicitor	-	200
Bag-keeper, to be reduced	-	40
Chamber Keeper, D ^o	-	50
Housekeeper, - D ^o	-	30

£.1,280

To this should be added the Reduction in the Price of Stationary, which at 40 per Cent. on the Expenditure in 1797 would be

930

£.2,210

The Allowances to superannuated Clerks and Messengers, to the Amount of £.719. 15s. 6d. will also fall in; but as they will probably be replaced by similar Allowances, as Occasion may require, no Notice is taken of them amongst the expected Reductions.

Your Committee are further of Opinion, that all Emoluments received under the Name of New Years Gifts, which Derivation of the Board from 1782 to 1796, both inclusive, in

are paid by other Offices to different Persons in the Treasury, and are therefore ultimately a Burthen upon the Public Revenue, ought to be discontinued, but that reasonable Compensation should be given to all Persons interested in the Receipt of the same, whose Situation in the Office, or the Amount of whose Salaries may require it; and also that if the Business of the Office should in future experience any material or permanent Decrease, such Additions as have been made to the Number or Salaries of the Officers, in Consideration of the Increase of Business, ought to be discontinued; and that Care ought to be taken to reduce the incidental Expenses (particularly that of Messengers Journeys, which appears increased in a very large Proportion) within as narrow Limits as the Exigency of the Public Service will admit.

The total Amount of what the Officers on this Establishment received from Situations in other Departments, in 1784, is stated to have been £.7,439. 16s. 3d. to which should have been added for the Year 1784, £.1,897. 15s. 1d.; being the Income of the First Lord of the Treasury as Chancellor of the Exchequer, which is not included in the above Sum; making together £.9,337. 11s. 4d. In the Year 1796, the Total received by the several Officers of the Treasury from their Situations in other Departments, was £.16,038. 19s. 7d. Being an Increase of £.6,751. 8s. 3d. The greater Part of which arises from the Offices of Warden of the Cinque Ports, and Clerk of the House of Peers, now respectively holden by the First Commissioner, and by One of the Secretaries. But Your Committee forbear making any Observations upon this Circumstance, with respect to this particular Department, as They intend to submit to the House, at the Close of their Reports, some general Remarks which have occurred to them, upon the Subject of allowing the same Person to hold several Offices, a Practice which has long prevailed in all the Departments to which their Attention has been directed.

ORDER of HIS MAJESTY in Council respecting the Office of the LORDS COMMISSIONERS of HIS MAJESTY'S TREASURY.

Report of the Lords of the Treasury, in January 1792, to a Committee of the Privy Council, concerning what Regulations might be adopted in that Office.

" WE, the Commissioners of His Majesty's Treasury, having taken into our Consideration an Order of a Committee of Council of the 12th of January 1792, transmitting a Report of the Commissioners appointed by an Act, passed in the 25th Year of His Majesty's Reign, intituled, ' An Act for appointing Commissioners ' to enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in the several ' Public Offices therein mentioned.'

" Do report,

" That we have attentively considered the Regulations proposed, and all Matters contained in the said Report, and approve of the following Regulations, as fit to be adopted and carried into Execution :

" That the Four Chief Clerks should be selected from the Six Senior Clerks, not according to Seniority, but solely according to Fitness for the Situation, as settled by Minute of this Board of 30th November 1782, and approved of by His Majesty.

" That the Principal Clerk of the Revenue Room should have the same Salary as the Four Chief Clerks of the Treasury; and that his Salary, and the Salaries of the other Clerks in the Revenue Room, should be paid out of the Duties arising by Customs, and to commence on the 5th Day of July 1793.

" That Mr. James Royer should continue to receive his Salary of Two Hundred Pounds a Year, as a Clerk in the Revenue Department, in Consideration of his former Services, but upon his Demise or Resignation his Office to be abolished.

" That each of the Six Senior Clerks should keep a List of Instruments liable to Fees in his Department, and the Fee to be marked on each Instrument, and entered by the Senior Clerk and Chief Clerk, so as to be a Check upon the Receiver.

" That upon a Deficiency in the Fees, there should not be any Defalcation in the Salary of the Officers. That the Salaries now payable to the Officers of the Treasury, out of the Civil List at the Exchequer, shall be a Charge upon the Fee Fund, from the 5th Day of July next, and paid Quarterly.

" That the other Expences of the Office should also be a Charge on the Fee Fund, and paid Quarterly, and that any Deficiency of the said Fund shall be made good out of the Civil List, to which any Surplus is to be carried.

" That

“ That inferior Officers should not continue to take Fees or Gratuities for their own Use; and that any Fees, which are proper to be received, should be inserted in the Table of Fees.

“ That the Salaries of the Clerks may remain as they are. The Salaries of the inferior Officers should, upon the Suppression of their Fees, be as follows :

	Present Possessors.		Successors.
Chamber Keeper - - -	£. 200	-	150
Bag Bearer and Ranger of Books	140	-	100
Custom House Messenger, exclusive of Salary from the Customs - - -	60		
Door Keeper - - -	70		
House Keeper - - -	130	-	100
Ditto Levee Rooms - - -	50		

Clear of all Taxes, and all Deductions.

“ That Coals and Candles, and other Necessaries, instead of being found upon Contract by the Chamber Keeper, should be paid out of the Fee Fund, to commence from the 5th Day of July 1793.

“ That the Place of Door Keeper should not be a Sinécure in any future Instance.

“ That the Salary of Fifty Pounds a Year to each of the Four Exchequer Messengers, for carrying Letters from the Treasury, in Addition to their Exchequer Salary, should be discontinued from 5th July 1793; but it may be thought proper to appoint Four Extra Messengers to execute this Service at £. 1. 1s. a Week.

“ That the Office of Keeper of the Papers should not be executed by Deputy; and on the Demise, Resignation, or Removal of the present Possessor, the Salary should be reduced from Four Hundred to One Hundred Pounds a Year; but that Mr. Blake, the present Deputy, should continue to receive Forty Pounds a Year from the Principal, and also Sixty Pounds a Year from the Fee Fund. And as it is of Importance that a Person should be instructed in properly arranging the Papers, an Assistant should be immediately appointed, at a Salary of Forty Pounds a Year, who should succeed as Deputy, or Principal on a Vacancy.

“ That Mr. Jones's Office of Solicitor, being a Sinécure, should, on his Demise, be abolished.

“ That Mr. Royer (together with Mr. Reynolds) who have retired from the Office at an Allowance of Three Hundred Pounds a Year each, are entitled to the regular Payment of the same in future; and that such Allowances as may be thought proper to be made to Officers and Clerks, who, from Age or Infirmary, are obliged to retire from their Situations, should be paid out of the Fee Fund.

“ As

"As it is required in the said Order of the Committee of Privy Council, That if there should be any of the proposed Regulations to which we may object, we should state our Objections, and the Grounds thereof.—

"We farther report,

"That we object to the Regulations proposed respecting the Secretaries of this Office, conceiving that great Inconvenience would arise from their not being both removeable at the Discretion of the Board, or from either of them being excluded from Parliament.

"That we object to the Suggestion, that the Principal Clerk of the Revenue Room should be one of the Four Chief Clerks in this Office.

"Mr. Pratt having been so long a Chief Clerk, it was not thought Right to superannuate him against his Inclination, and his Continuance has thrown some Additional Labour upon the other Chief Clerks; but on a permanent Establishment, Four do not appear more than sufficient, and a Reduction in Number, by diminishing the Chance of Succession, would operate as a Discouragement.

"That we object to the Proposal for the Officers of the Treasury taking an Oath of Fidelity, and entering into a Bond, for their true and faithful Demeanour in Office; no Inconvenience having resulted from the Want of it.

"That we object to the Abolition of the New Years Gifts now paid.

"The New Years Gifts, being stated Sums, do not appear to be attended with any Inconvenience.

"That we object to the Allowances for extraordinary Services being discontinued to Mr Chamberlain, the present Solicitor.

"Mr. Chamberlain being Solicitor for many Years, it is not thought proper to make any Alteration at present, and are of Opinion that he should enjoy the same Salary and Allowances he has been accustomed to receive; but that his Successor should have a Net Yearly Salary of Two Thousand Pounds for himself and Clerks, and that he should not be allowed to make any Charge whatever for extraordinary Services, and not engage in any private Business as a Solicitor.

"That we object to the Suggestion, that the Fees should not be remitted, except by Order of the Board, and that only in compassionate Cases.

"Inconvenience and Delay might arise in waiting for the Authority of the Board for remitting Fees; this Power therefore should be vested in the Chief Clerks, and the Receiver of the Fees should enter in a Book the Fees remitted, for the Inspection of the Board."

The Lords of the Committee, having fully considered the said Report of the Lords Commissioners of Your Majesty's Treasury, are of Opinion that it may be advisable for Your Majesty to confirm such of the Regulations respecting the Office of the Lords Commissioners of Your Majesty's Treasury, proposed by the Commissioners appointed by the before-mentioned Act, passed in the Twenty-fifth Year of Your Majesty's Reign, as appear to be approved of by the said Report of the Lords Commissioners of Your Majesty's Treasury; and likewise the further Regulations proposed by the Lords Commissioners of Your Majesty's Treasury, and to direct the same to be adopted and carried into Execution.

HIS MAJESTY, taking the said Report into Consideration, was pleased, with the Advice of His Privy Council, to confirm such of the Regulations respecting the Office of the Lords Commissioners of His Majesty's Treasury, proposed by the Commissioners appointed by the said Act, passed in the Twenty-fifth Year of His Majesty's Reign, as appear to be approved of by the said Report of the Lords Commissioners of His Majesty's Treasury; and His Majesty is likewise pleased, with the Advice aforesaid, to approve and confirm the further Regulations proposed by the said Lords Commissioners of His Majesty's Treasury, and to order, as it is hereby ordered, that the same be adopted and carried into Execution.

Supplement. (B.)

AN ACCOUNT of the Number of Papers registered from 1783 to 1796, both inclusive.

1783	—	—	—	2,892
1784	—	—	—	2,932
1785	—	—	—	2,740
1786	—	—	—	3,012
1787	—	—	—	2,804
1788	—	—	—	2,549
1789	—	—	—	2,506
1790	—	—	—	2,408
1791	—	—	—	2,283
1792	—	—	—	2,540
1793	—	—	—	2,393
1794	—	—	—	3,478
1795	—	—	—	4,764
1796	—	—	—	4,830

An AMOUNT of the Salaries, Allowances, New Years Gifts, and Perquisites, received in the Office of his Majesty's Treasury, for One Year, ending the 31st of December 1796; together with Emoluments received by each Officer therein, from Pensions, or Places, or other Employments under Government.

NAMES.	Situation.	Total of Salaries, Fees, &c. Net.	Pensions, or Places, or other Employments under Government.
The Rt. Hon. William Pitt	First Commissioner	£. 5,932 11	Chancellor of the Exchequer, £. 1,897. 15s. 1d. Net, including £. 78. 15s. for New Year's Gifts.
The Earl of Mornington	Commissioner	1,252 11	Warden of the Cinque Ports, 2,771l. 1s. 4d. Do. out of the Civil List. Do. - - Do. - - 281l. 16s. 11½d. Do. Military Pay.
Richard Hopkins, Esq.	Commissioner	1,252 11	One of the Commissioners for the Affairs of India, but neither receives, or ever has received, any Salary or Emolument whatever for the said Office.
Hon. John T. Townshend	Commissioner	1,252 11	
John Smyth, Esq.	Commissioner	1,252 11	
George Rose, Esq.	Secretary	3,229 17	Clerk of the Parliaments, the Profits of which Office for £. the last Year, were 3,124
Charles Long, Esq.	Secretary	3,229 17	The Average of the 8 Years Mr. Rose has held the Office is, 3,278
Thomas Pratt	Chief Clerk	879 4	Master of the Pleas in the Exchequer. - 280
Thomas Cotton	Ditto	879 4	Keeper of the Records in the Receipt of the Exchequer - - 400
William Mitford	Ditto	879 4	From the Keeper of the Papers, 340l. per Annum.
	Carried forward - £.	19,140 1	Paymaster of Pensions and Allowances to American Loyalists; Allowance of 1½d. per £. on Payments made to them, which in the Year 1796, amounted to 264l. 16s.
			Agent at this Office for the Barons of the Exchequer, the Commissioners of the Customs and Salt Duties, and the Commissioners of Excise in Scotland, 343l. 15s. per Annum.
			Receiver General of the several Taxes for the County of Suffex, which amounts to the Sum of 430l.

George

NAMES.	Situation.	Total of Salaries, Fees, &c. Net.		Pensions, or Places, or other Employments under Government.
		£.	s.	
George Ramus	Brought forward	19,	140 1	Commissioner of the Lottery, 148 <i>l.</i> 5 <i>s.</i> Pension producing 185 <i>l.</i> per Annum.
Thomas Dyer	Chief Clerk	879	4	
Bryan Broughton	Senior Clerk	524	1	Commissioner of the Lottery, 148 <i>l.</i> 5 <i>s.</i> Net.—Commissioner of Ditto, for delivering out Certificates, 195 <i>l.</i> Net.
Benjamin Brummell	Ditto	513	10	Pension of 100 <i>l.</i> a Year out of the Civil List.
Joseph Alcock	Ditto	394	10	Agent for Grenada, 200 <i>l.</i> per Annum.
Philip Cipriani	Ditto	696	9	Register of Seizures in the Port of London, which produced in the Year 1796, 166 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i> Net.
Henry S. Starck	Ditto	498	3	Sluice Master at Purfleet, 91 <i>l.</i> 5 <i>s.</i> per Annum.
William Chinnery	Affiant to One of the Senior Clerks	400	0	Commissioner of the Lottery, 148 <i>l.</i> 5 <i>s.</i> Net.
William Speer, Jun.	Ditto	220	0	Agent for the Civil Establishment of New South Wales, 150 <i>l.</i> per Annum Net.—Ditto, of Bahama Islands, 150 <i>l.</i> per Annum Net.
John Carthew	Ditto	200	0	Receiver of Fees of suppressed Offices, about 50 <i>l.</i> a Year Net.
Joseph Yorke	Ditto	200	0	Comptroller of the Mint, 285 <i>l.</i> per Annum Net.—Stationary, to the Amount of 9 <i>l.</i> per Annum.
Temple West	Ditto	180	0	Entering Clerk of the Alienation Office, 118 <i>l.</i> 15 <i>s.</i> per Annum Net.
Stamp Brookbank	Ditto	160	0	
John Brawn	Copying Clerk, &c.	150	0	
	Carried forward	24,	305 18	

Pensions, or Places, or other Employments under Government.

NAMES.	Situation.	Total of salaries, Fees, &c. Net.	
		£.	s.
	Brought forward -	24,305	18 0
Edward Cooke	Copying Clerk, &c.	100	0 0
Edward Wood	Supernumerary Clerk	90	0 0
Vincent Stuckey	Copying Clerk -	185	0 0
	As 1st Clerk of the Bills -		
John Mackintosh	Extra Clerk -	151	5 0
	As 2d Clerk of the Bills -		
Thomas Crafer	Extra Clerk -	121	5 0
	As 3d Clerk of the Bills -		
Roebuck Blake	Extra Clerk -	151	5 0
	As Deputy Keeper of the Papers -		
Anthony Rosenhagen	Extra Clerk -	91	5 0
Robert Mitford	Ditto -	40	5 0
Thomas Brookbank	Ditto -	40	5 0
Matthew Winter	Clerk of the Minutes	400	0 0
Frederick Nicolay	Affiant to Ditto -	230	0 0
Joseph Vernon	Receiver of Fees -	150	0 0
Frederick Reynolds	—	300	0 0
	Clerks superannuated -		
James Royer	—	300	0 0
Benedict Schaller	Chamber Keeper -	192	10 6½
	Carried forward -	26,489	3 6½

Mr. Blake receives 40l. a Year from his Principal, the Keeper of the Papers.

NAMES.	Situation.	Total of Salaries, Fees, &c. Net.	Pensions, or Places, or other Employments under Government.
	Brought forward -	£ 6,489 3 6 $\frac{1}{4}$	
Thomas Knell	Extra Messengers, appointed to carry out Letters in the Room of the 4	54 12 0	
John Warford	Exchequer Messengers.	54 12 0	
John Hatwell	Messenger to the Chamber - - -	54 12 0	
Thomas Johnston	Ranger of Books and Bag Bearer - -	54 12 0	
Thomas Wood	Houfekeeper - - -	62 2 0	
William Watfon	Houfekeeper to the Levee Rooms - -	176 17 0	
Mary Crefwell	Doorkeeper - - -	146 8 0	
Betty Arden	Keeper of the Papers	50 0 0	
John Tinel Morin	Solicitor	70 0 0	
Hugh Valence Jones	Solicitor, for himself and Clerks - -	400 0 0	
Joseph White		130 0 0	
		2,000 0 0	
		30,102 13 6 $\frac{1}{4}$	

{ Clerk of the King's Signet, about 250*l.* a Year.
 { Receiver General of Gibraltar, about 400*l.* a Year.
 { Comptroller of the Customs in the Port of London, Value 1,083*l.* 5*s.* 8*d.* Net per Annum.
 { Pension on the Irish Establishment of 1,070 per Annum, Grofs.
 { Solicitor to the Commissioners for Auditing the Public Accounts :
 { For himself and Clerks 200*l.* per Annum :—And Bill of Fees, amounting to about 56*l.*

NAMES.	REVENUE DEPARTMENT.	Salaries paid out of the Customs.	Pensions, or Places, or other Employments under Government.
	Situation.		
William Speer, Senior	Principal Clerk	£. 800 0	Pension out of the Civil List of 200 <i>l.</i> per Annum, for past Services.
George Herbert	Clerk	450 0	
Henry Fowler	Ditto	400 0	
William Edward Smith	Ditto	350 0	
William Pembroke	Ditto	300 0	
Wadham Wyndham	Ditto	250 0	Clerk of Securities in the Stamp Office; Salary 100 <i>l.</i> per Annum.
Edward Bullock	Ditto	200 0	
James Royer	Additional Clerk	200 0	Fees 30 <i>l.</i> per Annum. Commissioner of the Lottery, Salary 148 <i>l.</i> 5 <i>s.</i> A superannuated Clerk on the Establishment of the Treasury, 300 <i>l.</i> per Annum, as above.
	Custom House Messenger; has also an Allowance of £. 60 per Annum out of the Fee Fund, as the Messenger of the Chamber, vide preceding Page.	61 0	
Thomas Wood		£. 3,011 0	

SIXTEENTH REPORT.

SECRETARIES OF STATE.

(Ordered to be printed 19th July, 1797.)

§ 1.

IN proceeding to inquire into the Offices of His Majesty's Principal Secretaries of State, Your Committee have thought it their Duty to examine, in the First Place, what Regulations had been recommended by the Commissioners appointed by 25 Geo. III. c. 19, and what Measures had been taken in consequence of their Recommendations. They find that these Commissioners so appointed, did, on the 11th of April 1786, conclude a Report on these Offices; and that the Regulations proposed by them for the better Conduct and Management thereof were:

1. That of the Two Under Secretaries of State in each Department, One should be permanent in the Office, the other nominated by the Principal Secretary of State for the Time being, to act confidentially under him.

2. That every Officer and Clerk in these Departments should take an Oath of Secrecy and Fidelity, and give Security to the Amount of Thrice his Annual Salary, for his faithful Demeanor.

3. That no Deputies should be allowed in the menial Offices.

4. That the Offices of the Two Secretaries of State and the Paper Office should be brought under One Roof, and that there should be Apartments therein for the constant Residence of One of the Clerks, and of the Chamber Keeper; and that

the

the Secretaries of State and their Under Secretaries should have the Means of Access thereto at all Times.

5. That all Payments, Fees, Perquisites, and Gratuities should form a common Fund, in the Hands of the Chief Clerk of each Department, out of which all Salaries, and every other attendant Expence, should be paid Quarterly; that any Deficiency should be made good out of the Civil List, and that the Chief Clerk should make up his Account Annually, on Oath.

6. That the Supply of Stationary should be regulated and retrenched.

7. That the Messengers Bills for the Home Department should be examined and comptrolled by the Clerk of the Cheque, and, upon his Certificate, paid by the Chamberlain regularly, and without Deductions.

8. That the Clerks should not be Agents for Ministers and Consuls Abroad, as by such Means the Agency and Controul of such Accounts, from the Avocations of the Secretary of State, might frequently center in One Person.

9. That no Officer on these Establishments should execute any Business for the Public on Commission.

10. That the Clerks in each Department should be reduced to Nine, including the Chief Clerks, instead of Eleven in the Home and Ten in the Foreign Department, and exclusive of an Under Secretary and Three Clerks in the Plantation Branch of the Home Department.

11. That One of the Two Chamber Keepers should be abolished in the Home Department. That the Offices of Keeper of State Papers, Collector and Transmitter of Ditto, and Secretary of the Latin Language, should be abolished, as Sinecures; continuing, however, the Incomes to the present Possessors during their Lives. That the Offices of the Gazette Writer and his Deputy should also be abolished, and the Duty be performed by the Chief Clerk in each Department.

12. That

12. That Measures should be taken for compelling Military Officers to take up their Commissions, on Penalty of Double Fees after Three Months Notice, and Avoidance of the Commission on Neglect for Three Months after Second Notice.

13. That the Principal Secretaries of State, Under Secretaries, Chief Clerks, and Chamber Keepers, and all other Persons employed in those Offices, should have fixed Salaries in lieu of every Species of Emolument, except the Perquisite of franking Newspapers in Great Britain.

14. That the Under Secretary for the Plantation Department should have no Allowance for attending the Committee of Privy Council.

15. That all Taxes should be taken off, by Law, from all Salaries, and till then be paid out of the General Fund. That the Establishment should be paid by Salaries proportionate to the several Offices, and adequate to the Duties; and that all additional Sinécures, Pensions, and other Emoluments, should be abolished.

16. That a known and certain Provision should be allotted to Officers retiring from Age or Infirmities.

17. That all Pensions granted upon retiring from any Public Office, should be suspended during the Re-appointment to such Office, or Appointment to one of equal Value.

18. That the Salaries of vacant Offices should be a Saving to the Public, and not an Increase of Emolument to any Individual in the Office.

19. And lastly, they proposed a Scheme of Establishment for the Two Offices, according to the Principles and Suggestions above stated, to the Payment of which they propose to appropriate, in the First Instance, all the Fees and Gratuities received in these Offices, together with the Profits from the London Gazette, the Allowances from the Post Office Revenue, from the Irish Concordatum Fund, and from the East India Company; and that the Remainder should be made good out of the Civil List; in Aid of which they proposed,
that

that the Balance of the Fund should be carried, if in any Year it should exceed the Expence of the Office.

The Report of the Commissioners of Enquiry having been referred to the Secretaries of State, by the Committee of the Lords of the Privy Council, the Three Principal Secretaries of State (the Office of Secretary of State for the War Department having been created on the 11th July 1794) did, on the 23d of February 1795, report their Opinion thereon, as may be seen at large in the Supplement to this Report*.

For the Purpose, however, of bringing the Whole of this Subject more immediately under the View of the House, Your Committee think it convenient to notice shortly such of the Regulations proposed as were approved, and such also as were disapproved by the Secretaries of State.

1. The Secretaries of State deemed it inexpedient that any Alteration should be made as to the Permanency of One of the Under Secretaries of State in each Office, as recommended by the Commissioners of Enquiry.

2. They were of Opinion that no Oath of Secrecy or Fidelity should be taken by the several Officers, as being superfluous for Offices held during Pleasure, and likely to attach Criminality upon the most innocent Conversations. That any Pecuniary Security was wholly unnecessary; none of the Clerks, except the Chief Clerk, having any Concern with the Public Money.

3. They agreed with the Commissioners in the Impropriety of allowing Stipends to be received out of the Salaries of the menial Officers, and permitting their Business to be done by Deputy.

4. They concurred in the Propriety of bringing under one Roof the Two Offices of Secretaries of State and the Paper Office, and in the Inconvenience which results from the Separation, and from the Want of some Person of that Department being constantly resident in the Paper Office.

* Supplement (A.)

5. They

5. They agreed in the Propriety of appropriating the Fees and Gratuities taken in the Office, towards the Discharge of the Expence of the Establishments; that all Deficiencies should be supplied by Quarterly Issues from the Treasury: And that the Chief Clerk in each Department, being constituted Receiver and Paymaster, should make out his Account Annually on Oath.

6. They stated, that the Patent * for supplying the Home and Foreign Departments with Stationary, would expire in 1796, and that it would then be desirable to adopt a more economical Plan.

7. They stated, that the Bills of the Messengers for the Home Department are checked by One of the Under Secretaries, who best can judge of the Propriety of the Charges, and that they are ultimately approved by the Secretaries of State. They proposed that they should continue to be so checked, and be paid Quarterly by the Chief Clerk in each Department, out of Monies imprested for the Purpose, or out of the General Fund.

8. They did not admit that any Inconvenience is likely to result to the Public, from Clerks acting as Agents to Foreign Ministers or Consuls.

9. But they agreed in the Propriety of prohibiting any Officer on these Establishments, from purchasing Articles for Government on Commission.

10. They thought that the Business of these respective Offices, though not affording at all Times constant Employment for the Clerks on the Establishment, yet frequently requiring additional Assistance, demanded, from Motives of official Prudence, rather Increase than Diminution of the respective Establishments. They stated, that at the Close of the War it will of course happen, that some Part of the War Department will cease, and that in the Home and Foreign Department Two Clerks less in each might possibly be suffi-

* N. B. This Patent expired on 26th July, 1797.

cient, and proposed to leave in that Case Vacancies open as they should arise, till Circumstances should require Addition.

11. They stated the absolute Necessity of Two Chamber Keepers in the Home as well as in the Foreign Department. That the Office of Keeper of State Papers* had been rendered an efficient and useful Office; but that the Collector and Transmitter of State Papers, and Secretary to the Latin Language, should be continued, as affording, with the Writer of the Gazette, the only Means which the Secretaries of State have of rewarding Officers for Diligence and long Services. That the Regulations of the Gazette was inconsistent with the Duty of the Chief Clerks, and must therefore be left to some other Person. That on the Demise of the present Gazette Writer, his Successor should execute the Duty in Person, and that the Deputy should take no Fee not demandable by the Principal. They proposed that the Office of Translator of the German Language, which had been omitted by the Commissioners, should, at the Demise of the present Possessor, be suppressed.

12. They stated, that Arrangements had been made which had secured the Payment of Fees on Military Commissions, and rendered the Penalties proposed unnecessary. They suggested the Propriety of giving a Sum not exceeding £.2½ per Cent. on the Gross Amount, to the Officer charged with the Collection, for his Trouble.

13. They agreed in the Propriety of giving fixed Salaries to all the Officers on these Establishments; but refrained from giving any Opinion as to the Extent of Salary proper for the Secretaries of State, requesting only, that, at whatever Rate it should be fixed, it should, on Account of the increased Amount of Fees during the War, have a Retrospect with regard to them.

14. They stated that the Office for Plantation Affairs being abolished, rendered any Observation upon that Head unnecessary.

* Supplement (H.)

15. They approve of making the Salaries free of all Duties and Taxes : But observed, that as the Salaries which they proposed to give to the different Officers were calculated to compensate for Ordinary Duties, it would be hard that other Places, not inconsistent with the official Attendance of meritorious Officers, might not be given them as Rewards for superior Abilities or Diligence, such as Men in other Situations might acquire, for the Support and Benefit of their Families.

16. They approved of giving a decent Provision to Officers retiring from Age or Infirmities; but thought that the Extent should be determined by Consideration of Merit and Services, and not by any fixed Rule.

17. They thought that the Principle of suspending Pensions given on Retirement, or Re-appointment to the same, or similar Offices, was generally right, but that it might be inconvenient to lay it down as an invariable Law.

18. They agreed that the Salary of vacant Offices ought to be a Saving to the Office Fund.

19. Finally, they proposed a Scheme of Establishment for the Three Offices, and to appropriate to the Payment of them, in the First Instance, all the Fees and Gratuities received in the Office, including Post Office Allowances and Profits of the Gazette; and that the Remainder should be supplied from the Treasury.

On the 27th of February 1795, the Lords of the Committee of Council recommended to His Majesty to confirm such of the Regulations proposed by the Commissioners of Enquiry, as appeared to be concurred in by the Secretaries of State*, and likewise such further Regulations as were proposed by them; except as to what related to the Vacancy of one of the Under Secretaries of State.

* Supplement (A.)

The Lords of the Committee proposed that the Salaries of the Principal Secretaries should be £.6,000 per Annum clear, from the 12th January 1792, with regard to the Right Honourable Lord Grenville and the Right Honourable Henry Dundas; and with regard to the Duke of Portland, from the Date of His Grace's Appointment.

That the Under Secretaries should have £.1,500 per Annum clear, from 5th January 1795; and that on the Vacancy of One of them, the Secretaries of State should have the Power of giving One Third of his Salary to the remaining Under Secretary, on Account of the additional Load of Business.

And finally, that on the Demise of the German Translator, the Office should not remain a Sinecure; but that the Secretary of State for the Foreign Department should have the Power of appointing a Translator of Foreign Papers, whenever he shall deem it expedient, and with such Salary as he shall think proper.

On the same Day His Majesty in Council confirmed the Report of the Committee of Council, and ordered it to be carried into Execution.

On the 15th of April 1795, the Office of Law Clerk was, by Order in Council, inserted in the Establishment of the Office of Secretary of State for the Home Department; and on the 21st of October 1795, the Office of Collector and Transmitter of State Papers was, by a similar Order in Council, inserted in the Office of Secretary of State for the Foreign Department, both having been, as it is stated, by Mistake omitted.

In consequence of these Orders in Council, the Establishment of the Offices of the Three Secretaries of State was fixed as follows:

The Office of the Home Department to consist of
A Principal Secretary,

Two Under Secretaries,

Twelve Clerks

A Law Clerk,

A Private Secretary,

A Precis Writer,

Two Office Keepers,

A Housekeeper ;

with Salaries amounting in the Whole to - £. 13,640

The Office for the Foreign Department to consist of

A Principal Secretary,

Two Under Secretaries,

Twelve Clerks,

A Collector and Transmitter of State Papers,

A Private Secretary,

A Precis Writer,

Two Office Keepers,

A Housekeeper ;

with Salaries amounting in the Whole to - £. 13,870

There were also borne on the Contingent Fund of the Home Department,

An Arabic Interpreter, at - - - £. 80

A Librarian, at - - - 200

A Register of Felons, - - - } 120

and Extra Clerk - - - } 80

amounting in the Whole to - - - 480

And there existed Offices annexed to these Two Offices,

A Keeper of State Papers - - £. 160

Three Commissioners of Ditto with

Clerks, Housekeeper, Stationary, &c. 650

Secretary of Latin Language - - 280

Translator of German Ditto - - 300

Two Decipherers - - - 1,200

amounting in the Whole to - - - 2,590

Besides the Gazette Writer, his Deputy, and Printer, who are paid out of the Profits of the Gazette.

Carried forward - £. 30,580

	Brought forward	-	£. 30,580
The Office for the War Department to consist of,			
A Principal Secretary,			
One Under Secretary,			
Six Clerks,			
A Private Secretary,			
Two Office Keepers,			
A Housekeeper ;			
with Salaries amounting in the Whole to			
		-	10,850
			<u>£. 41,430</u>

And 30 Messengers were attached generally to the Three Offices, with Salaries of £. 60 per Annum each, and Board Wages when in waiting, or on Journeys in Great Britain or Ireland, at the Rate of £. 2. 12s. 6d. per Week.

§ 2. Such being the Result of the Measures adopted for the Regulation of these Offices, in consequence of the Report of the Commissioners of Enquiry, Your Committee proceed, in the next Place, to state the Increase or Diminution of Expence which has taken Place upon these Establishments since the Year 1782 ; noting the Particulars of each Variation, as they existed in 1784 and 1795.

In 1782, the Office of the Home Department consisted of,

The Principal Secretary,
Two Under Secretaries,
Eleven Clerks,
Two Chamber Keepers,
One Necessary Woman ;
Besides an Under Secretary and Three Clerks } for Plantation Affairs

whose Salaries and Emoluments amounted to - - £. 13,680

In 1782, the Office for the Foreign Department consisted of,

A Principal Secretary,
Two Under Secretaries,
Ten Clerks,
Two Chamber Keepers.
A Necessary Woman ; whose Salaries and Emoluments are stated to have amounted to

Carried forward - - 13,680

27,360

Brought forward - 27,360
 There was besides an Arabic Interpreter, paid out of
 the Contingent Fund of the Home Department, at - 80
 And in 1782, the Offices annexed to both De-
 partments were,

A Keeper of State Papers	-	-	£. 160
Three Commissioners of Ditto, with Clerks and			
Stationary	-	-	500
A Secretary of the Latin Language	-	-	280
A Translator of German	-	-	300
Two Decipherers	-	-	1,200
A Collector and Transmitter of State Papers	-	-	500

amounting in the Whole to - 2,940

Besides the Gazette Writer, his Deputy, and the
 Printer, who are all paid out of the Profits of the
 Gazette £. 30,38

To these should be added the Law Clerk, an Office
 which though not then filled, was considered as an exist-
 ing Office, payable out of the Civil List - 300

To these Sums should also be added, for the Privilege
 of Franking Newspapers to Ireland, then enjoyed by the
 Clerks, but since taken away by 25 Geo. 3. and compen-
 sated to both Offices by an Annual Sum of - 1,000

and the Receipt of the Two Offices will have been £. 31,680

There were also attached to the Two Offices then existing,
 16 Messengers, whose Gross Salaries, and Allowances for a
 Horse, amounted to £. 70. 8s. reduced by Deductions to
 £. 60. 8s. and whose Board Wages, while in Great Britain
 or Ireland, was, at present, £. 2. 12s. 6d. per Week.

The Amount of the Salaries, according to the Establishment of
 the Home and Foreign Departments in 1795, together with those
 of the Officers borne on the Contingent Fund of the Home Depart-
 ment, and those of the annexed Offices,
 was, as we have seen - £. 30,580

But in Point of Fact this Sum was re-
 duced by a Part of Salary given up by
 the Secretary of State for the Fo- £.
 reign Department, amounting to - 2,800

And by the Vacancy of One of
 the Under Secretaries of State - 1,000

So that the Sum actually paid by the Public, as
 the Amount of Salaries in these Departments in } £. s.
 1795, was - } 26,780 0

Carried forward - £. 26,780

Brought forward - £. 26,780 0

The Gross Amount of the Salaries and Emoluments of the several Offices was in 1782 - - -

£. s.
31,680 0

But from this Gross Sum should be taken—1st, a Sum equal to twice the Amount of such Tradesmen's Bills, for Coals, Candles, Turnery, &c. as became due in the Home Department in 1795, and which were formerly paid by the Secretaries of State, being

£. s.
For the Home Department 616 0
For the Foreign Department 616 0

2dly. The Amount of such Sums as were before paid by the Secretary of State and Under Secretaries for Fees and Taxes on their Salaries, and which were therefore available to the Public, either as increasing the Revenue of the Year, or as making Part of the Emoluments of other Officers employed by the Public. The Amount of these, as stated by the Commissioners of Enquiry in their First Report, Page 13, Your Committee are informed may be considered as the Amount in 1782, being 3,632 11

3dly. The Amount of the Salary of the Law Clerk, an Office not then actually filled - 300 0

Deducting therefore the Amount of these Sums - - - - - 5,164 11

And we have the Net Receipt of these Offices in 1782 - - - - -

26,515 9

Being less than the Salaries in 1795, by - - - £. 264 11

The Sums here stated are independent, in both Instances, of certain New Year's Gifts and Perquisites to the menial Officers, which still continue to be received.

The

The Year 1784, is that of which the Commissioners of Enquiry have given a Statement in detail; and if the Comparison be made between that Year and 1795, it will stand thus:

Amount of Salaries according to the Establishment of the Home and Foreign Departments in 1795, together with those of Officers borne on the Contingent Fund and those of the annexed Offices, as before

	£.	s.	d.
	30,580	0	0

New Years Gifts and Perquisites received in 1795, and which are comprized in the Account of 1784, as stated by the Commissioners of Enquiry

- - -	*1,067	19	1
	£.31,647	19	1

Net Income of the Persons borne on the Establishment of the Home Department in 1784, as stated by the Commissioners

- £.	10,216	19	3
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Plantation Office - - -	800	0	0
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Law Clerk, omitted - - -	300	0	0
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Arabic Interpreter, on Contingent Fund - - -	80		
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Foreign Department - - -	10,959	12	8
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Annexed Offices, exclusive of

Gazette Writer, his Deputy and

the Printer - - -	2,540	0	0
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German Translator, omitted, - - -	300	0	0
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Total -	£.25,196	11	11
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Difference of the Salaries and Emoluments in 1795, compared with those of 1784, according to the Establishment	}	6,451	7	2
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But from the Salaries and Emoluments of 1795, amounting, according to the Establishment, to -	31,647	19	1
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Must be taken for Salaries not received, as before stated - - -	3,800	0	0
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leaving the actual Payments in 1795 - - -	27,847	19	1
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In like Manner from the Salaries and Emoluments in 1784, amounting to

- 25,196	11	11
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must be taken for the Vacancy of the Office of Law Clerk

- 300	0	0
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leaving the actual Payment in 1784 - - -	24,896	11	11
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And the Excess of Payments in 1795 over those of 1784 will have been

- - -	£.2,951	17	2
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* Of this Sum, only £.382. 10s. 6d. can be considered as permanent, the Remainder, being £.685. 8s. 7d. is casual, and of very trifling amount in Time of Peace.

It may be convenient to notice here, that the only Increase which has taken place in the annexed Offices will be found in the State Paper Office; that Increase has been made in consequence of the Reduction of another Office, held by the same Commissioners, for methodizing the Papers in the Offices of the Exchequer, which ceased in 1789.

The Increase is taken into the Account as above stated; the Diminution which gave Occasion to it, and which is to a larger Amount, should have been found in the Account of the Exchequer Offices. But it appearing that no Return of this Diminution has been made from the Offices of the Exchequer, it becomes necessary to state shortly here, referring to the Appendix for the Particulars, that in the Offices of the Commissioners for methodizing State Papers, including those of the Exchequer Offices, a Reduction has taken place, amounting, if the Comparison is made between the Years 1782 and 1795, to £.350 per Annum; if between 1784 and 1795, amounting to £.150 per Annum.

Instead therefore of an Exceeding in comparing 1795	£.	s.	d.
with 1784, of	-	-	-
after making this Reduction of	-	-	-
we find the total Excess of Payments on Account of	2,951	7	2
all these Offices in 1795 over those of 1784, amount	150	0	0
to	-	-	-
	£.2,801	7	2

And making Allowance for a Reduction in 1795,			
when compared with 1782, of	-	-	-
we find that, instead of the Year 1795 exceeding	350	0	0
1782 by	-	-	-
	264	11	0

the Payments on Accounts of these Offices in 1795,			
fall short of those made in 1782, by a Sum of	-	-	-
	85	9	0

The whole Expence of the War Establishment, as framed in 1795, we have before seen, amounted to

Carried forward - £.10,850 0 0

	Brought over	-	£.10,850	0	0
But in Point of Fact that Sum was reduced, in 1795,					
By the Renunciation of the Salary of the Principal Secretary of State	-	-	£.4,000		
By the Renunciation of the Salary of the Private Secretary	-	-	-	300	
				<hr/>	4,300 0 0
leaving the actual Expence of the War Establishment					6,550 0 0
Add the Excess of the Home and Foreign Establishment in the Year 1795 when compared with 1784					2,801 7 2
and the whole Expence of the Three Establishments, with the Offices annexed, in 1795, will exceed the Expence of the Two Establishments and annexed Offices in 1784, by a Sum of					9,351 7 2
In like Manner, the Expence of the War Establishment being	-	-	-	-	£.6,550 0 0
and deducting therefrom the Sum by which the Payment on Account of all these Offices in 1782, exceeded the Payments in 1795, as above stated	-	-	-	-	85 9 0
and the whole Expence of the Three Establishments, with the annexed Offices, in 1795, exceeds the Expence of the Two Establishments, with the annexed Offices, in 1782, by a Sum of					6,464 11 0

The Office of Secretary of State for the War Department was first established on the 11th July 1794; the whole Business of the War Department having, from the Commencement of the War in 1793 down to that Period, been transacted by Mr. Dundas, in Addition to the ordinary Business of the Home Department.

The Accumulation of Affairs occasioned by the War, had, however, as it is stated, rendered it necessary to add Four Clerks to the ordinary Establishment, and to employ Two others, belonging to particular Branches, almost constantly and exclusively, and had in such Manner overloaded every Individual then existing in the Office, that the Necessity of a separate Establishment for managing the Affairs of War exclusively, was soon felt, and produced the present additional Office of Secretary of State for the War Department.

In the Home Department, the additional Officers established since the Year 1782, are the *Precis Writer* and the *Private Secretary* to the *Principal Secretary of State*. The Duty of the latter is sufficiently described by his Title. That of the former is to abridge all *Dispatches of Importance*, whether sent or received, entering them in a Book for the Purpose of facilitating an immediate Reference thereto, either when the Originals are occasionally sent out of the Office, or when it is deemed unnecessary to consult the more voluminous *Dispatches* themselves.

The Office of *Law Clerk*, though vacant in 1782, is not an Office of new Creation; it was before that Period last held by Mr. *Lovel Stanhope*, who quitted it upon being elected for *Winchester* in November 1774, and it remained vacant till the 1st of June 1791, when the present *Law Clerk* was appointed.

The Business of the Secretary of State's Office for the Home Department, consisting not only in receiving Intelligence, conducting Correspondence, and managing transactions relative to the Executive Government throughout the British Dominion, (with the Exception of those in India); but also in preparing and issuing Warrants for all Commissions, Grants, Patents, Creations, and Appointments under the Crown, (those of the Revenue and Admiralty, and those in the Disposal of the Lord Chancellor excepted) the Duty of the *Law Clerk* is to prepare the Drafts of such Warrants, and of all Letters of Reference to the Judges, and His Majesty's Law Servants, on those Points of Law on which the Secretary of State may require their Opinion for His Majesty's Information.

The Office for Plantation Affairs has been entirely suppressed, and the Business of that Branch is now executed in the Office of the Home Department generally, by the Two Under Secretaries and Twelve Clerks, instead of Three Under Secretaries and Thirteen Clerks.

The Arabic Interpreter is still kept on the Contingent Fund; and there have been added a Librarian, and a Register
of

of Felons in Newgate, who occasionally serves as an extra Clerk in the Department.

It is stated, that a great Accumulation, and consequent Confusion of the Papers of this Office, which could not with any convenience be transferred to the State Paper Office, had rendered the first of these Offices a necessary Addition; and that the increased Number of Felons, but more especially the progressively increasing Practice of soliciting Pardons for the Convicted, had rendered the other extremely useful.

The Addition, on the Whole, in Point of Number of Persons employed in the Home Department, is very inconsiderable, and consists rather in a different Arrangement of the Business, than in an Increase of the Officers; since Two Under Secretaries, Twelve Clerks, a Precis Writer, a Private Secretary, a Librarian, a Register of Felons, a Law Clerk, and an Arabic Interpreter, in all Twenty Persons, are now substituted instead of Nineteen Persons, under the Description of Three Under Secretaries, Fourteen Clerks, an Arabic Interpreter, and a Law Clerk, which latter, as was before noticed, made a Part of the Establishment, though the Office was not actually filled, in the Year 1782.

In the Foreign Office, Two Clerks, a Precis Writer, and a Private Secretary, have been added; and the Collector and Transmitter of State Papers, which was before considered as an annexed Office, and paid out of the Civil List as such, was, by the Order of Council of the 21st of October 1795, put upon the Establishment: This however is not an Addition.

The other annexed Offices remain the same in Point of Number as in 1782, excepting that an Housekeeper has been added in the Office for methodizing and digesting the State Papers.

The Messengers attached to the Offices of Secretaries of State, who were Sixteen in Number, have been increased to Thirty, who are now exclusively appointed by, and employed, controuled, and paid in the Offices of the Secretaries of State.

2. Having

2. Having stated the comparative Expence of these Establishments, as existing in the Years 1782, 1784, and 1795, Your Committee proceed to consider what has been the Effect of the Arrangement by which the Fees and Gratuities received in the several Offices, together with the Allowances from the Post Office, and the Profits of the Gazette, have been applied to the Discharge of the Salaries and other Expences incurred by these Offices in the Year 1795.

The Establishment of the Home Department in 1795	£.	s.
was	-	-
	13,640	0

To which should be added, for Tradesmen's Bills, before paid by the Secretary of State	-	-	616	0
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The Establishment of the Foreign Department was in that Year	-	-	-	13,870	0
--	---	---	---	--------	---

Add for Tradesmen's Bills a similar Sum	-	-	616	0
---	---	---	-----	---

Officers borne on the Contingent Fund of the Home Department	-	-	-	480	0
--	---	---	---	-----	---

The Establishment of the War Department was	-	-	10,850	0
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to which if added for Incident Bills, their actual Amount in 1795	-	-	-	451	0
---	---	---	---	-----	---

the Sum Total of the Three Establishments, including Officers borne on the Contingent Fund, and such Bills as were usually paid by the Secretaries of State, will be	-	-	-	40,523	0
--	---	---	---	--------	---

But to this Sum should, perhaps, be added the Sums before paid for Fees or Taxes on Salaries in the Home and Foreign Departments, being Sums by which either the Public Revenue was increased, or other Public Officers were paid, amounting to	-	-	-	3,632	11
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£ 44,155 11

From this Total should, however, be subtracted in that Year,

A Saving on the Salary of One of the Under Secretaries of the Home Department	-	£ 1,000
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A Saving on the Salary of the Secretary of State for the Foreign Department	-	2,800
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A Saving on the Salary of the Secretary of the War Department	-	4,000
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A Saving on the Salary of the Private Secretary of Ditto	-	300
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8,100 0

leaving the Sum to be provided for on the Three Establishments	-	-	-	36,055	11
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It

It appears, that the Fees and Gratuities received in the Three Offices in 1795, amounted to - - £.29,517 17 0

That the Allowances received from the Post Office in the said Year, were - - 2,079 3 4

And that the Profits of the Gazette, received in that Period, were - - 657 18 1½
amounting in the Whole to - - 32,254 18 5½

But it must be observed, that the Sum due on Account of Post Office Allowances, was £.2,500, though only £.2,079. 3s. 4d. was actually received within that Year; add therefore on this Account - - 420 16 8

making the Total of this Fund to be set against the Expence of the Year, amount to - 32,675 15 1½

and leaving a Sum, to be provided for out of the Civil List, amounting to - - 3,379 15 10½
£.36,055 11 0

But the Sums heretofore payable out of the Civil List for the Home Department, including the Law Clerk, and the Arabic Interpreter, were - - £.7,060 0 0

For the Foreign Department, including the Collector and Transmitter of State Papers - 7,180 0 0
£.14,240 0 0

To this should be added the actual Expence of the War Establishment, including the Incident Bills, as above stated - - 7,001 0 0
£.21,241 0 0

The Saving to the Civil List will therefore have been, in the Year 1795, the Sum of - } 3,379 15 10
17,861 4 1

It appears, that a still more favourable Result may be expected with regard to the Year 1796.

The actual Expences of the Home Establishment for that Year, including certain Officers borne on the Contingent Fund, as before stated, were - - £.13,895 0

Add, for Bills before paid by the Secretary of State 616 0
Actual Expence of the Foreign Department - 11,070 0

Add, for Bills before paid by the Secretary of State 616 0
Actual Expence of the War Department - 6,550 0

Incident Bills of D^o - - 494 0

Add for Fees and Taxes before paid out of Salaries - 3,632 11
£.36,873 11

The Fees and Gratuities had amounted, in the First	£.	s.
Three Quarters of the Year, to	-	31,595 0
The Post Office Allowances would be for the Year	-	2,500 0
The Average Profits of the Gazette may be taken at	-	*600 0
Total	-	34,695 0
leaving a Sum to be provided for out of the Civil		
List for the Three Establishments	-	2,178 11
	£	36,873 11

But the Sums heretofore stated as payable for the Home and Foreign Departments, out of the Civil List, were - £.14,240 0

The Sums which would have been this Year payable for the War Department, out of the Civil List, as above stated, amount to - 7,044 0

being in the Whole - 21,284 0

from which subtract the Sum to be provided for - 2,178 11

the whole Saving which will therefore have accrued to the Public, exclusive of the Fees and Gratuities of the last Quarter, of which the Account could not be made up, will have been in the Year 1796 - £.19,105 9

Independent of these Savings to the Public } of £.17,861 4 1½
in the Years 1795 and 1796 - } and 19,105 9 0

it will appear that a Sum was replaced to the Account of the Public by his Grace the Duke of Portland, amounting to - 3,360 0 0

That there was saved to the Public by Mr. Dundas's voluntary Renunciation of Salary, between the 12th January 1792 and 10th July 1794 - 5,933 0 0

By Ditto, between the 10th of July 1794 and 12th January 1795 - 2,000 0 0

And by the voluntary Renunciation of Lord Grenville - 12,006 0 0

making in the Whole the Sum of - 60,266 13 1½

Such Parts of these Savings as have not arisen from the voluntary Renunciation of the Principal Secretaries of State, have been made at the Expence of the Under Secretaries, the Chief Clerks, and the menial Officers in the Two De-

* 1781 - £.594—1782 - £.564—1794 - £.657.

partments,

partments, amongst whom the Fees were distributed, in the Proportions which may be seen in a Return of the Fees received in Seven Years from 1785 to 1791 inclusive.

Applying these Proportions to the larger Sums received on Account of Fees and Gratuities * in 1795 and 1796, since the Establishment of the Fee Fund, and comparing, at the same Time, the present and former Salaries received by these several Officers, will shew the Effect which this Arrangement has had upon the Emoluments of each Officer who was a Sharer in these Advantages previous to the Year 1795.

The Privilege of franking Newspapers, and also that of Votes and Gazettes, is still preserved to the Clerks, as are also certain fixed Sums in the Nature of New Year's Gifts, to the Under Secretaries, and Chief Clerks and menial Officers, in the Home and Foreign Departments. The Housekeeper, in the latter, has a small Perquisite, and the Chamber Keepers in the Home and Foreign Departments also receive from Military Agents a small voluntary Donation on each Commission; which, though it appears to have amounted, in the Year 1796, to a considerable Sum, is stated, in ordinary Times, to be very insignificant. These latter being Sums of which the Offices had at no Time any Cognizance, and depending upon the mere Pleasure of the Parties voluntarily giving them, though immemorially received, have been suffered to remain upon their ancient Footing.

No Allowances, Perquisites, or New-Year's Gifts, are taken in the War Department, excepting by the Three menial Officers, and those are very inconsiderable.

. Before Your Committee quit the Subject, it may not be improper to consider, how far the Plan adopted for defraying the Expence of these Establishments is likely, in future, to be attended with Effects advantageous or disadvantageous to the Public in Point of OEconomy, when compared with the Establishments which it has been thought necessary to create.

* Supplement (D.)

It appears then, that the whole Expence of the Three Offices, including such Bills, Fees, and Taxes, as were formerly paid by the Secretaries of State, or by other Officers in these Departments, exclusive of the Stationary, and other contingent Expences, amount, according to the present Establishment, to - - - - £.44,155

That the annexed Offices, including the Stationary and Contingencies of the State Paper Office, are - - 2,590
46,745

from which, deducting the Amount of Salaries not received - - - - 7,400
there remains to be provided for - - £.39,345

It appears also that the Salaries heretofore paid out of the Civil List on Account of these Offices, including the German Translator, Law Clerk, and Arabic Interpreter, and stating the Offices of the Commissioners for methodizing the State Papers, including those of the Exchequer, as they existed in 1784, the Period of their lowest Establishment, amounted to - - - - £.16,980

That the Post Office Allowances, and Average Profits from the Gazette, are - - - - 3,100

That the Average Amount of Fees and Gratuities, calculated upon Nine Years Peace and Four Years War (taking however the Three Quarters of 1796 as a whole Year) is - 14,475
34,555

leaving, upon an Average of Peace and War, to be provided for, a further Sum of - - - - 4,790 to make good
£.39,345 the Expence

of the Three Establishments, with the annexed Offices, together with such Contingent Bills, Fees, and Taxes, as were before

before paid by any Officers on the Two Establishments, with the annexed Offices, as they before existed. The Average Amount of Fees in Nine Years of Peace is £.8,687. The Average of Four Years War, reckoning the last Three Quarters as a whole Year, is £.27,498. If the Result should be sought from either of these Averages, the further Sum to be provided for Annually, will in the first Case, be upon the present full Establishments - - - £.10,578; in the other Case, the Funds will exceed the Establishments by an Annual Sum of - - - 8,233.

3. Having thus compared the Establishments of the Offices of Secretaries of State, and Offices annexed, as they existed in the Years 1782, 1784, and 1795; having also compared the Expence of these Establishments, with the Funds appropriated to the Payment thereof, in 1795 and 1796, and also with the Funds appropriated in 1782; having shewn the Amount of Savings which have been derived to the Public from various Sources since 1792, and also what may be the future expected Demands on the Public for these Establishments, according to the Average Produce of Fees in Peace and War; Your Committee come now, in the next Place, to consider the other Expences incurred by these Offices respectively, under the heads of Stationary, Contingencies, and Messengers.

Upon these several Heads Your Committee have to remark, that the Accounts for the Foreign Office being wholly deficient, and those of the Home Department extremely imperfect for the Year 1782, they have preferred resorting to the Accounts of the Year 1784, as given upon Oath before Commissioners of Enquiry, in order to draw a Sort of Comparison with the Year 1795 or 1796, according to the Dates of the several Accounts furnished. Though, in Fact, little Advantage can result in these Particulars from a Comparison of a Year of War with a Year of Peace.

It appears however, that in the Year 1784, the Stationary in the Home Department amounted to £.1,543. 1s. 2d. and in the Foreign to £.1,196. 3s. in the Whole to £.2,739. 4s. 2d.

In 1796, the Expence for the Stationary in the Home Department was £.2,702. 6s. 3d. in the Foreign, £.2,063. 2s. 5½d. and in the War Department, £.729. 16s. 2d. amounting in the Whole to £.5,495. 4s. 10½d. rather more than double the Amount in 1784*.

When it is considered that the Military Commissions, which are printed on Parchment, and whose increased Number occasions a very considerable Proportion of the increased Amount of the Fees received in these Offices in the Years 1793, 1794, 1795, and 1796, are among the Articles of Stationary, it will not probably appear that this is a very extraordinary Increase on this Head, upon comparing a Year of War with a Year of Peace.

4. The Contingent Account, as stated by the Commissioners of Enquiry, amounted in the Year 1784, in the Home Department, after deducting £.58. 19s. 4d. paid to the Arabic Interpreter, being Part of his Salary of £.80, which is already brought forward in the Ac-				
count of the Establishment, to	-	-	-	533 13 11½
and in the Foreign Department, to	-	-	-	1,095 1 6
being in the Whole	-	-	-	<u>£.1,628 15 5½</u>

* In the Articles comprized under the Head of Stationary furnished for the Offices of Secretary of State, are included, Books, Book-binding, Office Boxes, Parchment printed for Military Commissions, Newspapers, Pamphlets, &c. for the Office Use, Bills for Tin Ware, Lamp Oil, Extra Gazettes, Votes of the House of Commons, as well for the Office Use as for the Clerks, an Allowance of £.25 *per Annum* to a Person employed as Embellisher of Vellum Skins for the King's Letters to the Eastern Princes, and to the States of Barbary; an Allowance of £.31. 4s. *per Annum*, to a Person for delivering the First Impressions of the London Gazette to the Cabinet Ministers, and some other trifling Articles.

The Amount of the Sums stated in the Contingent Account for the Home Department in 1795 is £.4,321 17 2

But from this Sum are to be deducted the Salaries of the Private Secretary, the Librarian, the Arabic Interpreter, the extra Clerk, and Register of Felons in Newgate, the Law Clerk, and Precis Writer; as being either Arrears of Salary due for other Years, or as being already brought forward in the Account of the Establishment. These Deductions being made, leave what may be considered as an Annual Expence of the Home Department for Contingencies, of £.2,536 5 6½

The Amount of the Sums stated in the* Contingent Account of the Foreign Department amount to £.9,919 12 2½

But, in like Manner, from this Sum is to be deducted, for Charges which may be supposed to be not Annual, but chiefly if not entirely occasioned by the War; namely,

For Couriers sent by His Majesty's Ministers

Abroad, &c. - - - - £.5,385 11 4

For extra Messengers - - - - 819 15 10

And for certain incidental Expences formerly
paid by the Secretary of State, and are already
brought forward in the Comparative View of
the Establishments - - - - } 616 0 0

amounting in the Whole to - - - - 6,821 7 2

and leaving a probable Annual Expence on the Head of Contingencies in the Foreign Department of £.3,098 5 0½

The Amount of the Sums stated in the Contingent Account of the War Department is - - - - £.2,435 16 4 for the Year 1795: But if from this Sum be taken such Sums as may be supposed not to be Annual, or not of this Year; namely,

Salaries due on this Establishment before the

5th January 1795 - £.1,075 0 0

Travelling Expences of Officers 204 9 0

Extra Messengers - - - 612 9 4

Incident Bills for 1794 - 166 10 2½

2,058 8 6½ the Sum

which would remain as an Annual Contingent Account would be - - - - £.377 7 9½

With the View, however, of avoiding any Risk of making an under Statement, and taking in Aid the Contingent Account of the Year 1796, of which the Total is £.1,246. 3s. 8 $\frac{1}{4}$ d. and deducting alone from thence the Purchase of the Lease of the House used for an Office, which cannot be an Annual Charge, and which amounts to £.555: the Remainder will be £.691. 3s. 8 $\frac{1}{4}$ d. as the possible Annual Charge for Contingencies in the War Department, independent of the Sum for Incidents already brought forward in the Account of the Establishment; making in the Whole an Annual Expence in the Three Departments, which may be considered as permanent, of

- -	£.6,325 14 3
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The Increase in the Home Department has chiefly arisen from Payments to Four Officers of Police attendant at the Palaces, amounting to £.675. 13s. and from Salaries to reduced Clerks (a Measure strongly recommended by the Commissioners of Enquiry, and adopted, with Modifications before stated) amounting to

- -	£.1,201 16 1 $\frac{1}{2}$
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In the Foreign Department the permanent Increase arises chiefly from Salaries in like Manner given to re-

reduced Clerks, to the Amount of	-	£.1,075 0 0
Rent and Taxes of the Office	-	675 12 2
Interpreter to the Turkish Ambassador	-	200 0 0
amounting in the Whole to	-	£.3,818 7 3 $\frac{1}{2}$

And leaving the Sum of £.2,615. 12s. 11 $\frac{1}{2}$ d. for the Contingent Expences of the Three Offices, to be set against the Sum of £.1,628. 15s. 5 $\frac{1}{2}$ d. incurred in 1784 for similar Expences in the Two Departments then existing.

Finally, it appears that the Gross Salaries of the Home Department are, according to the Establishment

- -	£.13,640
that the Salaries of the Foreign Department are	- 13,870
that the Salaries borne on the Contingent Fund of the Home Department are	- 480
that the Salaries, &c. of the annexed Offices are	- 2,590
that the Salaries of the War Department are	- 10,850
	<u>£.41,430</u>

that the Incident Bills of the Home Department are	-	£.616
that the Incident Bills of the Foreign Department may be estimated at a like Sum	- - -	616
that the Incident Bills of the War Department are	-	451
that the Stationary, which in a Year of War amounts to £.5,495 for the Three Offices, and which in a Year of Peace amounted in the Two Offices to £.2,739, may probably be fairly estimated as not likely to ex- ceed in a Year of Peace, upon the improved plan, on the Supposition that a Saving of only £.20 per Cent. is made thereby, instead of £.40 per Cent. as stated by the Commissioners of Enquiry	- - -	2,500
that the Contingencies may be estimated at	- -	6,325

£.51,938

and that from this Sum may be deducted, for so long a
Time as the Offices of the Foreign and War Depart-
ment shall continue to be held as at present, and so
long as the Private Secretaries of the Home and
War Departments shall be in Parliament, the
Sum of

7,400

leaving to be provided for a Sum of

£.44,538

No Notice is here taken of the Gazette* Writer, his De-
puty, and the Printer, who are all paid out of the Profits of
the Gazette. Nor are the Fees and Taxes, which were for-
merly paid out of the Salaries of these Offices, and which
have been brought forward in the Comparison of the Estab-
lishments, as they have existed at different Periods, again
introduced here; the Object of Your Committee being to
give simply, and at One View, a Sketch of such Expences as
properly now belong to them, upon the Supposition that it
may be intended to abolish such Fees and Taxes altogether,
according to the Recommendation of the Commissioners of
Enquiry.

Your Committee have not thought it necessary to make
any particular Mention of the Superintendent of Aliens, and
and his Two Clerks, though this Office may be considered as
coming properly under the Direction of the Secretary of

State for the Home Department, because the Salaries are paid out of the Consolidated Fund; the Appointments have grown out of the Exigency of the present Moment, and are established by Act of Parliament.

It may be sufficient also briefly to notice here, that the Act for more effectually preserving Money or Effects in the Hands of His Majesty's Subjects, belonging to or disposable by Persons resident in France, for the Benefit of the Individual Owners thereof, by which his Majesty is impowered to appoint Five Commissioners, with a Secretary, Clerks, &c. has been wholly carried on in the Office of Secretary of State for the Home Department, without any additional Assistance, and without any additional Charge to the Public.

5. Attached to and dependent on the Offices of His Majesty's Secretaries of State, are a Part of that Body of Messengers originally known by the Description of Messengers of His Majesty's Great Chamber.

Of these, who were Forty in Number, and who were indiscriminately employed by the Secretaries of State, or in the Service of the Household, Sixteen were, in 1772, exclusively attached to the Offices of the Secretary of State. In the Year 1782 the remaining Twenty-four, appointed by the Lord Chamberlain, were reduced to Eighteen.

The Number, however, of those exclusively attached to the Offices of Secretaries of State, having been found inadequate to their Demands, it became constantly necessary to have Recourse to the remaining Eighteen; it was therefore thought proper, on the new modelling of the Offices of Secretaries of State in 1795, to increase the Number to be attached to those Offices to Thirty, for the Reasons stated more at large in the Report of the Secretaries of State: And they were appointed to attend in Rotation at the Three Offices, remaining a Fortnight on Attendance at each.

Their

Their Salaries and Emoluments, and Board Wages, remain as before stated, nearly on the same Footing, in Point of Amount, as they were upon their ancient Establishment; with the Exception, that a Part of their former Allowance was to enable them to provide a Horse, their present Salary is solely for their own personal Services. Their Salary has been fixed at £.60 a Year; their Board Wages at 7s. 6d. per Day when in Great Britain or Ireland, whether employed or unemployed, whether on Journies or not, they being always supposed to be in waiting at one or other of the Offices, when not employed on any particular Journey.

The Messengers attached to the Offices of the Secretaries of State, as well as the other Messengers of His Majesty's Great Chamber, were ultimately paid by the Treasurer of the Chamber, till the Abolition of that Office on the 1st of July, 1782.

Their Bills for Foreign Journies, as well as the Bills of the remaining Twenty-four for Home Journies, were previously examined by the Clerk of the Cheque. But the Bills of the Sixteen for Home Service were examined and paid in the First Instance by the First Clerk in the Home Department, out of Monies advanced by and accounted for to the Treasurer of the Chamber, for whom the First Clerk acted in this Case as a Sort of Deputy.

Upon the Abolition of the Office of Treasurer of the Great Chamber, these Sixteen Messengers were for a Time paid by the First Clerks in the Offices, afterwards by a Person specially appointed by the Lord Chamberlain, and finally, from the 5th of July 1795, by the First Clerks in the several Departments*. But no Account whatever relative to the Messengers existing in the Foreign Office for the Year 1782†, and none in the Home Office previous to the 1st of June in that Year, when the present First Clerk came into Office, Your Committee are obliged to have Recourse to the Report

* Supplement (M.)

† Supplement (N.)

of the Commissioners of Enquiry, and to make the Comparison with the Year 1784.

The Total Amount of the Messengers Bills paid and allowed in the Two Departments in that Year

was - - - - £.13,778 17 1

But there were also at that Time outstanding Bills in the Foreign Departments, of which the Amount was not known.

In the Year 1796, which is the first complete Year since the new Arrangement took Place, the Amount of the * Bills delivered in, in the Three Departments, including Salary and Board Wages, was	5,533 12 11 Home.	13,585 8 0 Foreign.	2,558 11 0 War.
	<hr/>		
	- £.21,677 11 11		

Being an Increase of Expences in a Year of War, beyond the known Demands of the Messengers in a Year of Peace, amounting to - - £.7,898 14 7

To this Sum should however, be added any Expence which may have been incurred for extra Messengers, and which may make Part of the Contingencies of the several Offices in the Year 1796.

From the 5th of July 1795, the Controul of the Clerk of the Cheque over any Part of the Messengers employed by the Secretaries of State, has been entirely done away, and an Office Check has been established.

The Names of those in Waiting at each Office for Home Service, are written on a Sheet of Paper, and put into a Glass Case, which is hung up in the Office Keeper's Room, and of which the Office Keeper has the key. When any Messenger is sent on a Journey, a Minute is immediately made of it, stating the Time of Departure, the Place whither, and the Mode of going, and the Day of Return is also noted. These Entries are also made in a Book corresponding to the Paper, and kept by the Office Keeper. At the End of every Fortnight, this Paper is withdrawn by, or

* Supplement (F.)

transmitted to Mr. Ancell, First Clerk in the State Paper Office, who is the private Agent for the Messengers, to assist him in making out the Bills. These are made out Quarterly, according to old established Prices and Allowances, (of which Mr. Ancell has derived the Knowledge from his Father, who had been Forty-five Years in the same Situation) reckoning a certain Number of Horses, according to the Nature of the Journey, a certain Price per Mile, according to the Country in which the Journey is performed, and allowing a certain Number of Miles per Day.

No Foreign Bill is allowed, unless the Messenger performing the Journey, produces a Voucher from the Minister to whom he is sent. Nor is any Extra Charge allowed, unless a particular Voucher is produced; as in the Case of Foreign Journeys, a Third Horse is sometimes allowed on the Voucher of the Foreign Minister to whom a Messenger is sent, that the State of the Roads, or the Expedition used, required it. Vouchers are in a similar Manner sometimes given for Loss of Money in Exchange, &c. The Bills so made out, with the Vouchers annexed, are sent to the First Clerk in each Department, and are by them examined, and compared with the Office Keeper's Books, and are then presented to the Secretary of State for Signature, previous to their Payment, which is now made by the Chief Clerks, without any Deduction whatever.

Of these Thirty Messengers, One is by Custom constantly in Attendance upon the First Lord of the Treasury; his Journeys are checked by the Private Secretary to the First Lord. On his Voucher the Bills are made out by Mr. Ancell, and paid by the First Clerk in the Home Department.

§ 3. Having shewn what Regulations and Checks have been proposed, and adopted or rejected in these several Offices, and also what Increase or Diminution has taken place in them in consequence of those Regulations, Your Committee pro-

ceed, in the last Place, to the most important but the most difficult Part of their Duty ; namely, to suggest such further Measures as occur to them either for diminishing the Expence, controuling the Expenditure, or regulating the Establishments of these several Offices*.

1. The first Subject of Importance which presents itself for Consideration is, the Question whether it may be desirable for the Public Service that the Office of Secretary of State for the War Department should be abolished or retained. As the Necessity of continuing the Whole or any Part of this Office must depend upon the Continuance of War, and in some Degree upon the State in which the Country may be left upon the Conclusion of Peace, Your Committee refrain from expressing any decided Opinion upon this Point, except that it is extremely desirable that an Opportunity should be taken of reducing the Public Expence of this as well as the other Branches of this Department, whenever it can be done consistently with the Public Service. But they have no Hesitation of applying to this Office, in common with that of the Home and of the Foreign Department, and adopting as their own, the Suggestion thrown out in the Report of the Secretaries of State, that the best Mode of reducing them in Time of Peace, will be by avoiding to fill up the Places which may become vacant of Clerks no longer wanted, under a reduced State of the Business of the several Offices. And they think that it would be desirable that this Reduction should be accelerated as Opportunities should occur, by giving permanent Situations in other Departments to such meritorious Officers as might no longer be found wanting in these.

2. Your Committee are also of Opinion, that a similar Mode of Reduction might be applied, in Time of Peace, to the Corps of Messengers, as Vacancies should arise ; but of the Extent to which such Reduction may be conveniently carried, they cannot take upon themselves to determine. Experience has proved, that the present Number is not too

* Supplement (B.)

great in Time of War, and Proofs will be seen, in the Contingent Expences of the Foreign and War Departments, that it has been occasionally necessary to employ extra Messengers, and Sums on that Account, amounting to £.819. 15s. 10d. in the Foreign, and £.612. 9s. 1d. in the War Department, were incurred for this Purpose in the Year 1795; and a Sum of £.127. 7s. 10d. in the Year 1796, in the War Department, besides such Sums as may have been expended on this Head by His Majesty's Ministers resident Abroad.

3. Connected with this Subject in Point of Œconomy, as well as of official Convenience and Security, is the Idea suggested by the Commissioners, of bringing under One Roof the Offices of the Two Secretaries of State, and the State Paper Office. Your Committee, however, do not find thrt any Steps have hitherto been taken to carry this Idea into Effect, though it has met with the Concurrence of His Majesty's Secretaries of State, and the Approbation of His Majesty in Council. They think that the Purposes of Œconomy and great official Convenience would be still further obtained, by providing in such a Building proper Accommodation for the India Board, and for the War Department, whether it may be determined to continue the latter during Peace or not. They are of Opinion also, that the lower Part of such a Building might be well appropriated not only for keeping separately the Papers and Books belonging to these several Departments, but as a safe and proper Deposit for all Maps, Plans, Charts, and Designs, which is very much wanted, and for all of which the necessary and ordinary Precautions against Fire or other Injury should be provided.

Your Committee are the more urgent upon this Subject, from having observed that none of these Provisions do obtain, or can easily be applied, for the Preservation of the most valuable and most important of our National Archives, in the ancient, feeble, and ruinous, though spacious Building,
in

in which they are now deposited. The Arrangement of them is perfect, but, placed in Cases of Wood, they are not secure against Fire, and scarcely against the common Accidents of Weather. Nor can the Protection or Convenience which the constant Residence of a Clerk would give, and which is suggested by the Commissioners, and acknowledged as most desirable by the Secretaries of State, be obtained, unless the Building itself, by its State of Repair, was rendered more fit for the Purposes of Habitation. Indeed, unless the Papers themselves could be placed in Stone Recesses, with such Precautions as are usually taken by Individuals for the Preservation of what they deem valuable, even the Protection which would be given by the constant Residence of One of the Officers in the House, would be attended with additional Danger of another Sort.

Your Committee have observed with some Regret, that the Office of Secretary of State for Foreign Affairs has been in Three different Situations within the last Fifteen Years, and that both this Office, as well as that of the War Department, are still in private Houses, and subject therefore to the Will and Caprice of the Owners. It is neither fitting or convenient that any of the principal Offices of State should be so circumstanced.

The Saving which would accrue from appropriating a specific Building for all these Offices, situate on Land belonging to the Crown, are, in the First Place, the Rents now paid, or which might be obtained for the Two Offices of Secretaries of State, for the Foreign and War Department, and the State Paper Office, and which may be estimated at least at £.900 per Annum; next, the Suppression of the Office of Librarian in the Home Department, with a Salary of £.200 per Annum, which would then become unnecessary; and lastly, a Reduction in the Number of the menial Officers now attached to these separate Departments, and which now consist of Two Office Keepers, and a Housekeeper in each
of

of the Offices of the Secretaries of State, a Housekeeper and Chamber Keeper in the Office of the Board of Controul, and a Housekeeper in the State Paper Office; in all Twelve Persons, some of whom would probably become unnecessary in this Approximation of the Offices. The Expence of attaining this Object might perhaps be diminished, by taking Advantage of any Vacancies which may take place in Public Buildings, at present applied to other Purposes, for which they may be less necessary.

4. The Plan adopted for securing the Payment of Fees upon Military Commissions, appears to your Committee to depend rather on the personal Exertions and Influence of an Individual with the Regimental Agents, than upon any official Arrangement, which should be effectual to its own Purpose at all Times, and in any Hands, and not owe its Success to accidental Connection or Communication.

It appears to Your Committee, that it cannot be difficult to form such an official Plan, by a proper Concert either between the Secretary of State's Office and that of the War Office, or of the Paymaster General, by which the Fees on Commissions might at all Times be secured by a Stoppage on the Pay, without having Recourse to the Severity of Penalties proposed by the Commissioners, to the Expence now incurred of £.2½ per Cent. on the Collection of these Fees, or to the Danger of relapsing again under other Management into the Abuse which before obtained. The principal Reason of the Delay which has taken place in the Payment of these Fees, and which is not wholly done away, appears to be, that the Regimental Agents, though charging the Amount of these Fees to their Principals, withhold the Payment of them from Government to set against other Charges, which they either have, or claim to have, against Government, on Account of the Regiments for which they are concerned. Some legislative Provision may possibly be necessary to remedy this Defect; but as the Commissions are derived from the Grace of the Crown,

Crown, accorded to Persons who are in the Pay of the Public, it ought not to be difficult, under such a Parliamentary Sanction, to form some permanent Arrangement, by which such a Portion of that Pay should in the First Instance be retained, as should make good the Amount of the Fees due on every Commission.

5. On inspecting the Accounts of the Offices for the Home and Foreign Departments, it will appear that the Foreign Office is stated to have received, in the Year 1795, £.11,821. 2s. 10 $\frac{3}{4}$ d. as its Third Part of the Fee Fund of that Year, while the Home Department appears to have received only £.11,180. 13s. 0 $\frac{1}{4}$ d. The Reason of this Difference is explained in the Appendix*. It has arisen from a different Mode not only of keeping the Accounts, but of disposing of the Surplus, after paying the Establishment of the particular Office. The Home and the War Departments, after paying their several Establishments for the Year, have added this Surplus to the Fee Fund of the following Year, and taken their Division upon the Whole so augmented; in the Foreign Office it has been deemed expedient to reserve any such Surplus to meet any occasional Exigency in the Office.

For the Sake however of Simplicity and Perspicuity in the Account, Your Committee cannot help thinking that it would be desirable that one uniform Mode were adopted. There does in Fact appear to be some Sort of Perplexity, and much unnecessary Trouble, arising out of this triple Division which has been established.

Your Committee observing that the Whole of the Fees received in the Home Department, in the most productive Year of War, scarcely exceeds the Whole of the Expence incurred by the Office in that Year, under the several Heads of Establishment, Incidents, Stationary, Messengers, and Contingencies, and that it falls even short of the whole

* See Folio Edit.

Expence, if in it be included the Amount of the Secret Service Money expended in that Department within that Period; considering also that the Fees in Time of Peace must in each of the Departments fall very short of the Expence of their Establishments; and that the Post Office Allowances and Profits of the Gazette* would, together with the Fees usually received in the Foreign Office in Time of Peace, be as nearly as possible adequate to the Third Portion of Fees and Allowances, to which that Office is by the present Arrangement entitled; they cannot on all these Considerations forbear to propose, as an Expedient that would save much unnecessary Trouble, to appropriate the Whole of the Post Office Allowances and Profits of the Gazette to the Payment of the Establishment of the Foreign Office exclusively, and to appropriate still farther the Fees received in each Office to the Payment of the Expences, of every Description, arising in that Office in which they are collected exclusively, except so far as might regard any Surplus at the End of the Year, which may either be carried in Aid of the other Offices, or of the Civil List, or remain in the Office itself, to make good any Deficiencies of the following Year, as may appear most advisable.

6. There occurs but one Subject more relative to these Offices, upon which Your Committee think it necessary to make at present any Observation; and that is the Subject of the Messengers. A considerable Improvement has, in the Opinion of Your Committee, been made by detaching the Messengers to be employed by the Secretaries of State from the Office of the Lord Chamberlain, and putting them exclusively under the Appointment, Controul, and Payment of those who are to employ them. But similar Reasons to those which induced the Secretaries of State to propose that Separation from the Office of Lord Chamberlain, ought, in the Judgment of Your Committee, to induce them to go still

* Supplement (I.)

farther, and to attach particularly to each Office such a Number of these Messengers as may be necessary for their ordinary Occasions; reserving, however, a Power to each Secretary of State to employ any of those attached to the other Offices, upon a Deficiency of their own.

The Bills*, however, of each, though checked by the Office employing them thus occasionally, should still continue to be paid by the Offices to which they are particularly attached. Much Perplexity of Account, and much Difficulty in Controul arise, as Your Committee have Reason to think, from the Alternation of the Pay and Services of this very important and useful Body of Men.

This Alternation appears to have been originally proposed with a View of equalizing as much as possible the Services and Emoluments of the Individuals who compose this Corps: The Service in the Foreign Department being esteemed more lucrative than that of the Home Department. But as it is more lucrative, so is it most important that the Service should be performed by the most active, intelligent, and most trustworthy of the Body. And Your Committee are therefore of Opinion, if it should be deemed expedient to allot a greater Number than one Third of the Whole to the Foreign Department, that the Two other Secretaries of State should be empowered to fill up such additional Number alternately from among those who shall have recommended themselves by their Services in the other Offices, as Rewards for superior Activity, Fidelity, and Diligence.

Perhaps it might be still better that the Admission into the Service of the Foreign Office should always be made Matter of Promotion from the other Offices, at the alternate Recommendation of the Secretaries of State, and that every Messenger should have given Proofs of his Diligence, and acquired some Experience in the Home Service before he should be employed in the Foreign. A Return to the

* Supplement (F.)

Home Service might still be reserved as a Resource for those whose increasing Age and decreasing Activity might render such a Retreat desirable ; and finally, the Places of Chamber Keeper might constitute the last quiet Reward for faithful Service previous to entire Superannuation.

Your Committee agree with the Secretaries of State, that no Persons, from their Situation, can be more fit or competent to judge of the Propriety of the Charges brought forward by the Messengers, than the Under Secretaries or Chief Clerks in the Offices by which they are employed, and they think that the Examination and Payment of their Accounts cannot be in better Hands.

Much Attention appears to have been given by the Chief Clerks in each of these Departments, to establish Regularity in this Particular : but Your Committee do not find that either of the Offices of the Secretaries of State are in Possession of any official Document or Regulation, sufficiently comprehensive to serve as their Guide, in the Controul of the Bills which are offered to them for Payment, in all the Cases which may occur.

The Offices themselves, as well as the Public, seem to be much indebted to the Integrity and scrupulous Accuracy of the Persons who have successively acted as private Agents to the Messengers, (and who have continued to make out those Bills according to ancient established Prices, furnishing thereby Models and Standards of Controul for the Offices) that much Abuse has not crept in on the Demolition of the ancient System of Controul which obtained under the Clerk of the Cheque and the Treasurer of the Great Chamber, before Time has been given to perfect and complete the new System. The Subject however appears to Your Committee to require some further official Investigation and Regulation. Perhaps, if all Agents and Captains of Packets, and all Foreign Ministers, to whom in the Progress of their Journeys a Messenger should be particularly directed, were instructed to

furnish him with a Certificate on the same Sheet of Paper of the Time of Arrival and Departure, it might assist the general Object of Controul; and to aid a general Regulation upon the Subject, all the King's Ministers Abroad might be called upon to furnish the Foreign Office with the actual Rates and usual Modes of travelling in the several Countries in which they reside. But in making any such general Regulation, it would be necessary always to keep in View, that as the Trust which is reposed in them is considerable, and the Duty which they execute is important, the Payment should be liberal.

Your Committee cannot quit this Subject without observing, with Regret, that the Situation of Public Affairs has prevented the Regulation laid down by the Secretaries of State for the Quarterly Payment of these Officers from being carried into Effect. Before the Abolition of the Office of the Treasurer of the Great Chamber, it is stated, that they were regularly paid every Fortnight. From the Nature of the Charge and their Situation in Life, it is highly expedient that Steps should be taken to prevent their being exposed to the Inconveniences which result from long Arrears, and for which the Public must and ought always to expect finally to pay. No Circumstance contributes more essentially to Ease of Service, Economy of Expenditure, and Efficacy of Controul, than the prompt, regular, and frequent Payment of just Demands.

July 19th, 1797.

A REPORT from His Majesty's Principal Secretaries of State, to a Committee of the Lords of His Majesty's Most Honourable Privy Council, concerning the Regulations proposed by the Commissioners of Enquiry for the better Conducting and Managing the Business transacted in their Offices; with the Opinion of the Committee upon the said Report, and its Adoption by His Majesty in Council, Feb. 27, 1795.

My Lord,

Whitehall, 23d February 1795.

"IT having been referred, by Order of a Committee of the Lords of His Majesty's Most Honourable Privy Council, to Lord Grenville and Mr. Dundas, then His Majesty's Two Principal Secretaries of State, 'To consider of the Regulations proposed, and all Matters contained in the Report to His Majesty in Council of the Commissioners appointed by an Act of the 25th Year of His Majesty's Reign, intituled, An Act for appointing Commissioners to inquire into the Fees, Gratuities, Perquisites, and Emoluments which are or have been lately received in the several Public Offices therein mentioned; to examine into any Abuses which may exist in the same, and to report such Observations as shall occur to them, for the better conducting and managing the Business transacted in the said Offices; upon the Offices of His Majesty's Two Secretaries of State, and report what Parts of the proposed Regulations we may approve, as fit to be adopted and carried into Execution; and if there should be any of the proposed Regulations to which we may object, to state our Objections, and the Grounds thereof.' And His Majesty having since been pleased to make a new Division of the Business of the State Office, and to constitute Three Secretaries of State, we have now the Honour to make to Your Lordship our Report on the said Reference, in Conformity to the Principles which had been adopted as the Ground of such Report, previous to the said Division.

"1st. With regard to the Under Secretaries of State, and their Situation:

"We are of Opinion, that not less than Two efficient Under Secretaries in the Home Department, Two in the Foreign Department, and One in the War Department, exclusive of a private confidential Secretary, are absolutely necessary for the Management of the Public Business; and as their particular Line of Duty may, if necessary, easily be discriminated, we see no Reason for making that Sort of Distinction between the Under Secretaries which the Commissioners have proposed.

"On the Change of a Principal Secretary of State, it has frequently, but not always, happened, that the Successor has brought with him into Office One new Under Secretary, and has allowed

One

One of the former Under Secretaries to remain: But it must be obvious, that however advantageous it may sometimes be to continue in Office a Person in Habits of Confidence, and acquainted with the Routine of the Public Business, Circumstances may occur which may render it adviseable to make a further Change: And, upon the Whole, we are decidedly of Opinion that the Situation of the Under Secretaries ought rather to remain on its present Footing (except with respect to the Mode of Payment) than any other; and that fixed Salaries should be given to each of them, according to such Amount as His Majesty shall think proper to fix.

“ 2dly. The Number and Situation of the Clerks:

“ Although it may sometimes happen, that the Business of our respective Offices does not afford constant Employment for the Clerks now upon the Establishment, it has frequently been found that all their Services have been insufficient, and in many Instances it has been found absolutely necessary to obtain additional Assistance. In a State of such Uncertainty, we consider it highly proper that Persons in Habits of Confidence should be constantly at Hand, and that Recourse to occasional Aid should, as far as possible, be avoided in the Execution of Business of so delicate and confidential a Nature, as that which must necessarily be entrusted to them; and we therefore are of Opinion, that the Number of Clerks borne upon the Establishment of the Two Offices, when the Report of the Commissioners was made, may more properly be augmented than diminished.

“ We annex hereto a Scheme for the Arrangement of our respective Offices, and any Number of Clerks short of what is therein stated, or any Allowance short of what we have therein proposed to be given them as a Compensation for their Services, would, in our Opinion, be insufficient in the present Moment. At the Termination of War, it will of Course happen that some Part of the Establishment, charged with the Execution of the Business of that particular Department, will cease, and in the Home and Foreign Departments, Two Clerks less in each, might possibly be sufficient, and in that Case the Vacancies, as they arose, might be left open till Circumstances should again require an Addition.

“ The Clerkships in these Offices being held during Pleasure, any Breach of Fidelity or Secrecy may immediately be punished by Dismission. This Check has, as far as we know, always been found to be sufficient to ensure a faithful and proper Discharge of their Duty, and it appears to us to be difficult to prescribe any Oath of Secrecy to Persons in their Situation, which might not daily be broken by them in the most innocent Conversations.

“ None of the Clerks, excepting the Chief Clerk, have any Concern, by virtue of their Offices, with the Public Money, so
that

that any pecuniary Security appears to us to be totally unnecessary.

“ 3dly. The Reasoning of the Commissioners on the Nature and Extent of the Duty of the Chamber Keepers, does not appear to be well founded. The Attendance on the Cabinet Councils, which (as the Commissioners observe) have generally been held at the Office of the Foreign Department, is not such as to require any Distinction between the Departments on that Account. But from the constant and unremitting Attendance required of the Persons in their Situation, the Services of Two Chamber Keepers in each Office appear to us to be absolutely necessary.

“ We agree in Opinion with the Commissioners, that no Persons in future shall be allowed to receive Stipends out of the Salaries and Emoluments of the Chamber Keepers and Necessary Women: nor does any Arrangement of that Sort at present exist, as far as we know, excepting in the Instance of the Person holding the Office of Necessary Woman in the Home Department, who has for some Years past been allowed to act by Deputy; and, on a due Consideration of her Situation, we think it would be proper to grant her a Compensation of £.20 per Annum, in lieu of her present Office.

“ 4thly. Some Arrangements were made by the Secretary at War, with the several Regimental Agents, in the Beginning of the Year 1787, which have almost effectually secured the Payment of Fees upon Military Commissions. Mr. Morfe, one of the Clerks in the War Office, has been entrusted with the Management of that Business, and has conducted it (hitherto without any Emolument) in such a Manner that very few Commissions have since been left in his Hands, and even some of those remaining are still likely to be taken out.

“ For the Services heretofore rendered by Mr. Morfe previously to the Arrangement now proposed, he will, if necessary, be compensated by us; but we are of Opinion, that it would be right thereafter to make him some fixed Allowance for the Execution of that Duty, proportioned to the Extent of the Money collected by him, such Allowance not to exceed Two and One Half per Cent. on the Gross Amount, including the Stamp Duties.

“ 5thly. Salaries to the Secretaries of State:

“ We are satisfied of the Propriety of allowing fixed Salaries to the Secretaries of State, instead of continuing the present System.

“ With respect to the Extent of such Salary, we are disposed to believe that we shall stand excused to your Lordships for refraining to give any Opinion upon that Subject further than by making it our Request, that on Account of the increased Amount of Fees received since the Commencement of the War, the Arrangement
of

of a fixed Salary (at whatever Rate His Majesty may be pleased to fix it) may be considered as having a Retrospect as with regard to our Situations.

“ 6thly. The Office for Plantation Affairs :

“ Which existed at the Time of the Report of the Commissioners, has for some Years past been abolished, and such Parts of the Duties executed there as properly form a Part of the Business of the Home Department, are now performed in that Office, so that any further Observations upon that Point appear now to be unnecessary.

“ 7thly. Contingent Expences :

“ We are of Opinion, that the Chief Clerk of each Department should make up an Account of his Receipt and Expenditure Annually ; and after laying the same before the Principal Secretary of such Department for his Approbation, should make Oath to the said Account, before a Baron of the Exchequer, within One Month after the Expiration of every Year. This is a Regulation, in our Opinion, extremely proper ; and when such Accounts have been thus certified, they ought to be sent to the Treasury, for the Information of the Lords Commissioners of that Board.

“ 8thly. Fees and Gratuities :

“ With regard to the general Question of Fees and Gratuities ; those which are now received in our respective Offices are, as we conceive, in their Extent so moderate, and have so long been authorized by Order of Council, or by Custom, that we see no Ground for their Abolition. We think, therefore, that they should be received as heretofore, and be applied towards defraying the Expence of the Establishments. But in case the Fees and Gratuities should, at the End of any Quarter, be found insufficient to defray the Whole of that Expence, then a Sum should be issued from the Treasury for the Purpose of supplying such Deficiency. If any unauthorized Fees or Gratuities should be taken in either of our respective Offices, or any Delay should take place in the Execution of the Public Business, on any Pretence whatever, the Power of checking a Repetition of such Proceedings already exists, and certainly ought to be effectually applied.

“ 9thly. Your Lordship will be pleased to observe, that in the Estimate of the Salaries herein proposed to be given to the different Officers, we mean that such Salaries should be paid to them free of all Duties and Taxes whatever.

“ 10thly. Abolition of Offices :

“ With regard to the Offices of Keeper of State Papers, Collector and Transmitter of State Papers, and Secretary of the Latin Language, your Lordship will be pleased to understand, that since the Report of the Commissioners, the First of them has been made
an

an efficient and useful Office; but the Two latter certainly have not any Duties annexed to them of such a Nature as to require the Amount of Salary respectively annexed to them. The Nomination to these Offices, however, with that of the Gazette Writer, affords almost the only Means which the Secretaries of State have of rewarding Officers for Diligence and long Services; and it is on this Footing that we are disposed to recommend their Continuance. We think it proper to mention to your Lordship, that there is another Office, that of Translator of the German Language, to which a Salary of £.300 per Annum is annexed, which may, in our Opinion, be abolished, after the Demise of the Person now holding the same.

“ The Regulation of the Gazette, instead of being left to the Management of the Chief Clerks, whose Time must constantly be occupied in attending to other Matters, ought rather, in our Opinion, to be entrusted to the Care of some other Person; and whilst the Salary of the Deputy continues, as in the present Case, to be paid by the Principal, we see no Occasion for recommending any immediate Alteration with respect to that Appointment, unless it be that any Deputy shall not in future be permitted to require any Fee or Gratuity for the Insertion of any Article in the Gazette, which could not regularly be demanded by the Principal: But in the Event, of the Demise of the present Gazette Writer, we think it right that his Successor should be required to execute the Duties thereof in Person. All the Fees of the Gazette should, as the Commissioners propose, form a Part of the General Fund.

“ 11thly. If the Offices of the Two Secretaries of State, and the Paper Office (which contains all their Records not immediately in use) were under the same Roof, or adjoining to each other, it would, on many Accounts, be very desirable. Its Separation from the Offices, though its Situation at this Moment is not distant, has in a Variety of Instances been found extremely inconvenient, particularly at Hours when the Officers belonging to the Paper Office have not been in Attendance, and clearly points out the Propriety, and even Necessity, that some Person belonging to that Department, should have Apartments in the Building wherein such Records may be deposited, to be constantly at Hand.

“ 12thly. The Salaries proposed to be allotted to the different Officers in the Scheme hereunto annexed, are calculated to compensate to them for the Execution of the ordinary Duties of their respective Offices, and we think it would be hard that any fixed Rule should be laid down for preventing meritorious Officers from being rewarded by any other Places that may not interfere with their official Attendance; by which a Means might be afforded to them of acquiring some Provision for their Families. Many of the Persons now employed fall under that Description; and we leave it to your

Lordship to determine, whether such Officers, after devoting their Time and Attention to the Public Service, ought to be precluded from the Hope of having it ever in their Power to afford to their Families that Provision which Persons in different Situations may, by Labour and Industry, acquire.

“ When an Officer, either from Age or Infirmities, is obliged to retire, we agree with the Commissioners in Opinion, that a decent Provision ought to be afforded him, and we do not see that any Objection can arise to its being paid out of the General Fund. But with respect to the Extent of such Provision, we think it ought to be decided on a Consideration of the Merit and Services of such Officer, and not by any fixed Rule.

“ 13thly. Both Home and Foreign Departments are at present supplied with Stationary, according to a Patent granted to in the Year and we have Reason to suppose under very advantageous Terms to the Patentee. When that Patent expires, which will happen in the Year 1796, the Plan which the Commissioners allude to in their Report, or any other which may then appear to be more beneficial to the Public, ought to be adopted.

“ The Practice of applying the Salary of one of the Under Secretaries of State to the Use of the other, in case of a Vacancy in the Department, appears to us to be improper, and on any future Occasions, similar to those alluded to in the Report of the Commissioners, we agree with them in Opinion, that the Salary of the vacant Under Secretary should become a Saving to the Fund of the Office.

“ 14thly. On the Subject of Pensions given to Persons on Retirement, we think that the Principle recommended by the Commissioners to be established, is generally right; and that such Pensions, on the Return of the Persons into Office to whom they may have been granted, ought to become a Saving to the Public so long as such Persons may continue in Office: but, at the same Time, we are of Opinion, that Cases may sometimes happen (though perhaps seldom) when a strict Adherence to the Regulation may be found inconvenient, and that it will not be adviseable to establish it as a fixed Principle.

“ 15thly. There does not appear to us to be any substantial Objection to the permitting the Clerks in our respective Departments to act as Agents to Foreign Ministers or Consuls, when their Attention to that Business may not be found to interfere with their official Avocations. The Duty of these Agencies consists merely in the Receipt of the Salaries and Contingencies allowed to such Ministers and Consuls, and in applying the same to their Use; and as all Bills for Contingencies must necessarily undergo the immediate Inspection and Approbation of the Secretaries of State, before any Charge on that Account can be admitted, we do not see that any
Imposition

Imposition on the Public can follow from the present Mode of executing Agencies of this Sort, which might not take place, were they to be executed by any Person totally unconnected with the respective Offices.

“ We entirely agree with the Commissioners, that no Persons in either of our respective Offices ought in future to be allowed to purchase Articles for Government upon Commission, and any Proceeding of that Sort will hereafter be discountenanced by us.

“ With regard to the Messengers employed in our respective Offices :

“ We are decidedly of Opinion, that some Arrangements are necessarily to be made with respect to that Establishment. The Sixteen Messengers, who in the Year 1772 were set apart for the Purpose of performing Foreign Journeys, and were left to the Nomination of the Secretaries of State, are insufficient for the Execution of the Duties of the Three Departments, and Recourse therefore is constantly had to the remaining Eighteen, appointed by the Lord Chamberlain, for the Performance chiefly of Home Journeys. These People are frequently entrusted with Matters of the greatest Importance ; and it cannot but be obvious, that the Secretaries of State, who must unavoidably repose that Confidence in them, ought in some Degree to be acquainted, not only with their Characters, but their Ability to execute that Duty. Upon the best Calculation that can at present be formed, we think that less than Thirty effective Messengers for the Three Offices (each Messenger taking his regular Routine of Attendance, nearly on the same Footing as at present) would be unequal to that Service. These Men ought, in our Opinion, to be placed precisely on the same Footing, and to wait at the different Offices alternately. In Point of Salary, they are all exactly the same, though their Allowances are materially different, which may be seen by referring to the inclosed Paper ; in which we have also stated the Salary and Allowances which ought, in our Opinion, in future to be made to these People, in Consideration of their Services. Some of the present Messengers, from Age and Infirmary, are incapable of fulfilling their Duty, and ought now to have a comfortable Provision allotted to them for their future Subsistence. In order to re-place them, and to complete the Number to Thirty, as before proposed, we recommend that a sufficient Number should be taken from the Department of the Lord Chamberlain, and be placed entirely under our Direction ; and we are of Opinion, that some Mode should be adopted, by which a constant Fund may be established for the Purpose of providing for such of the above Messengers as may become, from Age, Infirmary, or Accident, incapable of discharging the laborious Duties of their Employment ; and for the Widows and Children of

such as may happen to lose their Lives in the Discharge of their Duty.

“ The Commissioners, in their Report relative to the Examination of the Bills of the Messengers employed at the Office of the Home Department, do not appear to have understood that all such Bills have constantly undergone a regular Examination by One of the Under Secretaries, who, from his Situation and Acquaintance with the Nature of the Service performed, is certainly more competent to judge of the Propriety of any Charges brought forward by the Messengers, than any other Person whatever.

“ As the Messengers form a Part of the Establishment of the Offices, we see no Objection to their being paid out of the General Funds, in the same Manner as every other Part of the Establishment; and that their Bills for their Services, subjected to the Inspection and Check of the Under Secretaries, and ultimately to the Approbation of the Secretary of State, should be paid Quarterly by the Chief Clerk in each Department respectively, without any Deduction whatsoever, out of Monies to be impressed to him from Time to Time for that Purpose, or out of the said General Fund.—

“ We have the Honour to be, &c. &c.”

“ The Lords of the Committee, having fully considered the said Report of Your Majesty’s said Principal Secretaries of State, are of Opinion, that it may be adviseable for Your Majesty to confirm such of the Regulations respecting the said Offices proposed by the Commissioners appointed by the before-mentioned Act, passed in the 25th Year of Your Majesty’s Reign, as appear to be approved of by the said Report of Your Majesty’s said Principal Secretaries of State; and likewise the further Regulations, and the Scheme for the Arrangement of their respective Offices (Copies whereof are hereunto annexed proposed by Your Majesty’s said Principal Secretaries of State) and to direct the same to be adopted and carried into Execution, except so far as relates to the Proposition suggested by the Report of the said Commissioners, and concurred in by Your Majesty’s said Principal Secretaries of State, in the Case of a Vacancy of one of the Under Secretaries of State; upon which Point the Lords of the Committee will take Leave to offer their Opinion in the proper Place.

“ And the Lords of the Committee do agree further to report as their Opinion to Your Majesty, that with respect to the Salaries of the Principal Secretaries of State, such Salaries should be £.6,000 per Annum, clear of all Deductions, and in lieu of all former Salaries and Fees; and that this Arrangement should be considered as taking Effect from the 12th of January 1792, with regard to the Right Honourable Lord Grenville, and the Right Honourable
Henry

Henry Dundas; and with regard to His Grace the Duke of Portland, from the Date of His Grace's Appointment to be One of Your Majesty's Principal Secretaries of State.

' That the Salaries of the Under Secretaries of State should be £.1,500 per Annum, clear of all Deductions, in lieu of all former Salaries and Fees, to commence from the 5th of January 1795.

' And that in the Case of a Vacancy of One of the said Under Secretaries of State, the Salary of such vacant Under Secretary should not become a Saving to the Fund of the Office (as proposed by the Commissioners, and concurred in by Your Majesty's Principal Secretaries of State); but that, in Consideration of the additional Load of Business, which during the Vacancy of One of the Offices of Under Secretary of State, must necessarily fall on the remaining Under Secretary, their Lordships are of Opinion, that a Power should be reserved to the Secretaries of State, in their respective Departments, to grant in such Case an additional Salary to the remaining Under Secretary, not exceeding One Third of the full Salary.

' Their Lordships are further of Opinion, that the Office of German Translator should not continue as a sinecure Office, after the Death of the present Possessor; but they think the Secretary of State for the Foreign Department should have a Power to appoint a Translator of Papers, written in Foreign Languages, whenever he shall judge it expedient, with such Salary as he may think proper.

' The Lords of the Committee concur also in Opinion with Your Majesty's Principal Secretaries of State, that it would be hard that any fixed Rule should be laid down for preventing meritorious Officers in their Departments respectively from being rewarded by any other Places, which may not interfere with their official Attendance, as by such an Addition a Means may be afforded to them of acquiring some Provision for their Families; and do agree to report to Your Majesty, that they see no Reason to preclude such meritorious Officers from holding other Places which may not interfere with their official Attendance, and which may be conferred on such Officers as a Reward for their Conduct and Service.'

HIS MAJESTY, taking the said Report into Consideration, was pleased, with the Advice of His Privy Council, to confirm such of the Regulations respecting the Offices of His Majesty's Principal Secretaries of State, proposed by the Commissioners appointed by the said Act passed in the 25th Year of His Majesty's Reign, as appear to be approved of by His Majesty's said Principal Secretaries of State. And His Majesty is likewise pleased, with the Advice aforesaid, to approve and confirm the further Regulations proposed by His Majesty's said Principal Secretaries of State, with the Exceptions above stated in the said Report of the Lords of the Committee of Privy Council, and to order, as it is hereby ordered, That the same be adopted and carried into Execution.

An ACCOUNT of the Total Amount of Salaries, Allowances, New Year's Gifts, and Perquisites, received in the Office of His Majesty's Secretary of State for the Home Department, for One Year, ending the 31st December, 1796, &c.

NAMES.	RANK.	Total of Salaries, Fees, &c. Net.	Pensions, or Places, or other Employments under Government.
His Grace the Duke of Portland	Principal Secretary, -	£. s. d. 6,000 0 0	{ Lord Lieutenant and Custos Rotulorum of the County of Nottingham, and Steward, Keeper, and Guardian of the Forest of Sherwood, and Park of Folewood in the said County. Law Clerk to the Office, appointed Jan. 1, 1791, 300 <i>l.</i> per Ann.
John King, Esq.	Under Secretary -	— — —	
Ditto, sole Under Secretary from 5th Jan. to 13th Mar. 1796.	— — —	1,646 0 7½	
Charles Greville, Esq.	Under Secretary from 14th March, 1796.	1,459 4 4½	
William Pollock	Chief Clerk -	1,058 5 0	{ Clerk of the Crown in the Province of Lower Canada Deputy to James Rivers, Esq. one of the Four Clerks of the Signet (temporary) - - - - - £.430 : 8 10
George Randall	2d Clerk -	709 5 0	
William Henry Higden	3d — — —	495 5 0	
John Norton	4th — — —	316 16 0	
Thomas Henry Plakett	5th — — —	225 5 0	
Robert Douglas	6th — — —	173 3 0	
William Dacres Adams	7th — — —	155 18 0	
William Francis Johnstun	8th — — —	149 13 0	
John Hicks	9th — — —	141 1 0	
George Purcas Brietzke	10th — — —	170 0 0	
George Lefroy	11th — — —	100 0 0	
Robert Richard Wood	12th — — —	93 3 0	
Carried forward -		12,892 19 0	

Thomas

NAMES.	RANK.	Total of Salaries, Fees, &c. Net.	Pensions, or Places, or other Employments under Government.
Thomas Carter, Esq.	Brought forward	£. 12,892 0 0	
Robert Mofs, Esq.	Private Secretary till 5th April 1796	75 0 0	
Anthony Gander	Precis Writer	300 0 0	
John Hancock	Chamber Keeper	278 17 10 $\frac{1}{4}$	
Catherine Drinkwater	Ditto	278 17 10 $\frac{1}{4}$	
Richard Tully	Houfekeeper	100 0 0	Dead, and no Account can be made out.
Charles Peate	Arabic Interpreter	80 0 0	
Edward Raven	Librarian and Keeper of the Papers	234 12 0	{ Receives a Compensation as a Reduced Clerk in the late Office of Secretary of State for the Colonies, £.90 per Annum.
Ditto	Extra Clerk	200 0 0	
	And for Keeping a Yearly Register of the Felons in Newgate		
Thomas Carter, Esq.	Superintendent of Aliens	500 0 0	
Charles Lullin	Clerk to Ditto	150 0 0	
	From an Increase of Business his Salary was raised to £.150 per Ann. and during this Year he was sole Clerk		
Amount of Bills for Stationary		2,702 6 3	
		17,791 14 0 $\frac{1}{2}$	

An Account of the Total Amount of Salaries, Allowances, New Year's Gifts, and Perquisites, received in the Office of His Majesty's Secretary of State for the Foreign Department, for One Year, ending the 31st December, 1796, &c.

NAMES.	RANK.	Total of Salaries, Fees, &c. Net.		Pensions, or Places, or other Employments under Government.
		£.	s. d.	
The Right Honourable Lord Grenville	Principal Secretary	3,200	0 0	{ Auditor of the Exchequer, with a Salary of 4,000 per Annum.
George Hammond, Esq.	— Secretaries	1,552	12 6	
George Canning, Esq.	—	1,552	12 6	{ Superintendent of St. James's and Hyde Park, with a Salary of 200l. per Annum.
Thomas Bidwell	Chief Clerk	1,999	5 0	
John Hinchliffe	1st Senior Clerk	675	0 0	{ For writing, registering, &c. recommendatory Letters to His Majesty's Ministers at Foreign Courts; produced Net in 1796, 68l. 9s.
Stephen Rolleston	2d Senior Clerk	550	0 0	
Francis Moore	4th Clerk	325	0 0	{ Deputy Gazette Writer (resigned December 31st 1796) 130l. On the 10th of October, he was appointed Secretary to the Commissioners under the 7th Article of American Treaty, with a Salary of 500l. per Annum, fixed by Vote of the said Commissioner, which will cease with the Determination of that Commission, 125l.
Charles R. Broughton	5th Clerk	335	0 0	{ Receiver of Inhabited House Duty, Ten per Cent. Duties, and additional Duty on Horses for the City and Liberties of Westminster produced Net in 1796, 400l.
James W. Hay	6th Clerk	260	0 0	{ Contingent Allowance for Extra Services in writing and sending Notices of Parliamentary Business. 100l. during Pleasure.
Thomas Bidwel, Jun.	7th Clerk	155	15 0	
Brought forward		9,705	5 0	

NAMES.	RANK.	Total of Salaries, Fees, &c. Net.		Pensions, or Places, or other Employments under Government.
		£.	s. d.	
Charles Warren	8th Clerk	9,605	5 0	{ Received for accompanying Mr. Hammond on his Journey to Berlin and back, 50 <i>l</i> . Received as Secretary to His Majesty's Minister at Berne 100 <i>l</i> . per Annum, which ceased on his Return to England.
William Taylor	9th Clerk	143	13 0	
Charles W. Flint	10th Clerk	133	13 0	
Alexander Cockburn	11th Clerk	123	13 0	
Thomas E. Wynn	12th Clerk	113	13 0	
Ann Cheese	Office Keepers	93	13 0	
	Housekeeper	278	17 10 $\frac{1}{2}$	
Charles Goddard	Collector and Transmitter of State Papers	278	17 10 $\frac{1}{2}$	
	Private Secretary	133	7 6	
Honourable Henry Wesley	Precis Writer	500	0 0	
Amount of Stationers Bills	—	300	0 0	
		300	0 0	
		2,063	2 5 $\frac{1}{2}$	
		14,167	15 9	

An ACCOUNT of the Total Amount of Salaries, Allowances, New Year's Gifts, and Perquisites, received in the Office of His Majesty's Secretary of State for the War Department, for One Year, ending the 31st December, 1796, &c.

NAMES.	RANK.	Total of Salaries, Fees, &c. Net.		Pensions, or Places, or other Emoluments under Government.
		£.	s. d.	
Henry Dundas	{ Principal Secretary of State	2,000	0 0	{ Treasurer of the Navy, 4,000 <i>l.</i> First Commissioner for the Affairs of India, £. 2,000. Keeper of the Signet in Scotland, Joint with Robert Dundas Saunders, Esq. 1,500 <i>l.</i> per Ann *
William Huskisson	-	1,500	0 0	
James Chapman	-	1,000	0 0	
Adam Gordon	-	650	0 0	{ Mr. G's Salary (300 <i>l.</i> per Ann.) remains unappropriated, Mr. G. being in Parliament.
W. Budge	-	450	0 0	
Frederic Colquhoun	-	300	0 0	
Henry Manningham	-	200	0 0	{ The Bills for the Stationary are paid Quarterly, by the Chief Clerk, out of Monies imprested to him by the Treasury for this Purpose, and he receives no Emoluments thereon. These Bills are paid by the Chief Clerk out of the Fee Fund, and he receives no Emoluments thereon.
Anthony Benn	-	150	0 0	
Wm. Garthshore	-	—	—	
Maria Caldwell	-	143	12 4	{
J. G. Scott	-	121	2 9	
William Lewis	-	121	2 9	
Amount of Stationary Bills for One Year, ending the 5th of January, 1797	-	729	16 2	
Amount of Incident Bills for One Year, ending the 5th of January 1797	-	494	11 0	
		7,865	5 0	

* No Account has yet been received of the Amount of the Emoluments of this Office, for the Year ending December, 1796.
No Salary is annexed to it, but it may, on an Average of Years, be fairly reckoned at 1,500*l.* per Annum.

AN ACCOUNT of the Yearly Products of the FEES and GRATUITIES received in the different Offices of Secretary of State for the Home and Foreign Departments.

HOME DEPARTMENT.

		£.	s.	d.
In the Year 1792	- -	8,227	3	8
- - - 1793	- -	17,422	14	—
- - - 1794	- -	28,582	12	7 $\frac{3}{4}$
- - - 1795	- -	28,379	6	4
From January to Michaelmas 1796	- -	29,579	13	11
		<hr/>		
		112,191	10	6 $\frac{3}{4}$
		<hr/>		

There have also been received in this Office,
Fees, as usually received at the late Office
of Trade and Plantations, not yet appropriated by the Lords of the Treasury

} - 584 6 6

FOREIGN DEPARTMENT.

		£.	s.	d.
In the Year 1792	- -	845	15	2
In the Year 1793	- -	1,648	18	6
In the Year 1794	- -	1,227	13	8
In the Year 1795	- -	1,123	3	8
To Michaelmas 1796	- -	461	3	—

MEMORANDUM, in Explanation of the Contingent Account in the Secretary of State's Office for the Home Department, in the Year 1795.

	£.	s.	d.
To paid to Four Persons from the Public Office in Bow-street for Attendance at the Royal Palaces	675	13	—
To Salaries to reduced Clerks, and Allowance to the Widow of a Clerk - - -	1,201	16	1½
To Salary to a Private Secretary, from the 8th June 1791, to 31st December 1793 - - -	769	6	3½
To a Salary to the Librarian, from the 13th October 1792, to 10th July 1794 - - -	348	15	4
To Ditto, for the Year 1795 - - - -	200	—	—
To Bills for Portage - - - -	301	12	2
To a Person employed in translating the Plantation Laws into French - - - -	50	—	—
To a Salary to the Arabic Interpreter - - -	80	—	—
To paid Edward Raven as an Extra Clerk, and for keeping a Register of the Felons in Newgate -	150	—	—
To the Law Clerk, Salary from 1st July 1794, to 5th January 1795 - - -	154	3	4
To the Precis Writer Salary, from 29th September 1794, to 5th January 1795 - - -	83	6	8
To paid Leonard Morfe, Esq. an Allowance of 2½ per Cent. on £.2,196. 8s. paid by him for Stamps to Military Commissions to Christmas 1794 - - - -	54	18	3
To paid the Cabinet Maker's Bill - - -	60	13	6
To paid the Joiner's Bill - - - -	24	15	0
To paid the Smith's Bill - - - -	32	—	—
	<hr/>		
	£.4,186	19	8
The remaining Charges in this Account are for Taxes, Expresses, and various small Payments - - - -		134	17 6
	<hr/>		
Total -	£.4,321	17	2
	<hr/>		

EXPLA-

EXPLANATION of the Contingent Account for the Foreign Department, in the Year 1795.

Couriers sent by His Majesty's Ministers Abroad, to this and Foreign Courts; Travelling Expences, and sundry Disbursements allowed to Ministers, and other Persons employed on His Majesty's Service	£.	s.	d.
	5,385	11	4
Extra Messengers attending the Office, when the established Messengers were employed on Foreign Service	819	15	10
Allowance to Clerks retired from Office	1,075	—	—
Rent and Taxes of the Office	657	12	2
Interpreter to the Turkish Ambassador	200	—	—
New Cyphers	150	—	—
Writing and sending Notices of Parliamentary Business	100	—	—
Translating Papers	206	4	6
Bills of Portage	222	1	—
Tradesmen's Bills	344	14	1 $\frac{1}{2}$
Christmas Boxes, Expresses, and sundry Small Payments	758	13	3
	£. 9,919	12	2 $\frac{1}{2}$

Supplement (F.)

AN ACCOUNT of the Total Amount of the BILLS delivered in by the Messengers attending the Office of His Majesty's Principal Secretary of State for the Home Department, for each of the Three Years preceding the 5th of January 1797, distinguishing the Bills for Home Service and those for Foreign.

Total Amount of Bills delivered in	£.	s.	d.
For the Year 1794	9,322	18	9
For the Year 1795	7,322	2	1
For the Year 1796	5,533	12	11
	£. 22,178	13	9

N. B. The Bills for the Year 1794 were considerably increased by the Expences incurred in apprehending and maintaining a Number of Persons charged with treasonable Practices.

An

An ACCOUNT of such Arrangements as have been made to render the Office of Keeper of State Papers an efficient and useful Office, as stated in the Report of the Secretaries of State of the 23d Feb. 1795.

SIR,

State Paper Office, Whitehall, June 9, 1797.

IN obedience to the Order of the Committee of the Honourable House of Commons, dated the 2d Instant, and communicated to me in Your Letter of the 6th Instant, "That there be laid before the Committee, an Account of such Arrangements as have been made, to render the Office of Keeper of State Papers an efficient and useful Office, as stated in the Report of the Secretaries of State of the 23d February 1795."

I beg leave to report, that the following Arrangement has been made for rendering the Office of Keeper of State Papers efficient and useful, viz.

The Keeper of State Papers has been required, on receiving Orders from His Majesty's Principal and Under Secretaries of State, to make Researches in the Records for Precedents, and to examine from Documents the Circumstances, Domestic and Foreign, which led to Acts or Deeds, so found, and to draw up Reports on the same for their Use; that he has been further required to examine the Originals of Treaties with Foreign Powers, deposited in the State Paper Office; to compare the Correspondence which preceded the Ratifications of them, and to make Reports on the same, for their Use; that he has been further required to give Attendance at the Office, and that an Apartment, in consequence, has been fitted up for his Accommodation, in discharging these Duties; and that he executes these Duties himself, and receives no other Fees or Emoluments for the same, than the Salary attached to his Office, by his Majesty's Patent, as stated in his Report of the 5th Instant.

I have the Honour to be, Sir, &c.

John Bruce, Keeper of State Papers.

An ACCOUNT of what Increase or Diminution has taken place, since 1782, in the Number or the Amount of the Salaries, Fees, &c. in the State Paper Office, together with an Account of its present Establishment.

SIR,

State Paper Office, Whitehall, June 5, 1797.

IN obedience to the Order of the Committee of Finance of the Honourable House of Commons, dated 30th Ultimo, communicated to me, in your Letter of the 1st Instant, by Order of his Grace the Duke of Portland, requiring, "That there be laid before this Committee

“ Committee an Account of what Increase or Diminution has taken
 “ place, since 1782, in the Number or the Amount of the Salaries,
 “ Fees, and Emoluments, &c. in the State Paper Office, together
 “ with an Account of its present Establishment, Salaries, and other
 “ Emoluments of the Persons employed therein, and also an Ac-
 “ count of all contingent or incidental Expences of the said Office.”

I beg Leave to report, that the Establishment of the Office consists of a Keeper and Register of the Papers and Records concerning Matters of State and Council, &c. appointed by Patent under the Great Seal; that this Office is held by myself, at a Salary of £.160 per Annum; that the Taxes, Fees, and other Deductions on it, amount to £. 27. 4s. leaving a Net Income of £.132. 16s. being the same as in 1782, without Increase or Diminution; that there are now employed in the State Paper Office Three Commissioners, viz. Thomas Astle, Senior; John Topham; and Thomas Astle, Esqrs. appointed by Constitution under the Royal Sign Manual in 1789, to methodize, regulate, and digest the Papers and Records, and to cause such of them as are in danger of being destroyed to be bound and secured, and to make exact Calendars and Indexes to all the said Papers; that the said Commissioners inform him, the Amount of their Establishment, at present, is as follows:

The First Commissioner without a Salary			
The Two Junior Commissioners, at £.200 each	-	£.400	
Allowance for Clerks	-	-	100
Ditto for Stationary Ware, Binding, &c.	-	-	100
Ditto for Housekeeper, Coals, &c.	-	-	50
Total			<u>£.650</u>

Increase since 1782.

In Salaries to Commissioners	-	-	£.100
Housekeeper, Coals, &c.	-	-	50
			<u>150</u>

That the above Sums, paid to the Commissioners, their Clerks, &c. are Net Salaries and Allowances, all Taxes and Deductions thereon being repaid to them by the Treasury; and that there are no Fees or Emoluments in the State Paper Office other than the Salaries above stated.

I have the Honour to be, Sir, &c.

John Bruce, Keeper of State Papers.

An ACCOUNT of the Salary and other Emoluments of the Secretary of the Latin Language.

SIR, State Paper Office, Whitehall, June 23, 1797.

IN obedience to the Order of the Committee of Finance of the Honourable House of Commons, communicated to me in your Letter of the 19th Instant, by Order of his Grace the Duke of Portland, requiring, "That there be laid before this Committee an Account of the Salary and other Emoluments of the Secretary of the Latin Language, arising as well from that Office as from any other Employment under Government," I beg leave to report, that the Office of Secretary of Latin Language is held by myself, by Patent under the Great Seal, at the Salary of £.280 per Annum; that the Taxes, Fees, and other Deductions from it amount to £.84, leaving a Net Income of £.196; and that there are no Emoluments, other than the Salary above stated; that I also hold the Office of Keeper of State Papers, as stated in my Report of the 5th Instant, at a Salary of £.160 per Annum; that the Deductions from it amount to £.27. 4s. leaving a Net Income of £.132. 16s. that there are no Emoluments, other than the Salary above stated; that the Two Offices together produce a Net Income of £.328. 16s. that my Duty, as Secretary of Latin Language, is immediately connected with my Duties as Keeper of State Papers, specified in my Report of the 9th Instant, and consists in comparing such Acts of Government, or of Foreign Nations connected with it, as have been written in that Language, with the Translations of them, and in writing such Letters, or other Orders of Government, as may be from Time to Time required to be expressed in that Language; and that I hold no other Employment under Government.

I have the Honour to be, Sir, &c.

John Bruce, Secretary of Latin Language.

An ACCOUNT of the Salary or other Emoluments of the Translator of the German Language.

SIR, Downing-street, June 12, 1797.

In Answer to your Letter of the 3d Instant, communicating the Order of the Select Committee of the House of Commons on Finance, &c. for an Account of the Salary or other Emoluments of the Translator of the German Language, arising as well from that Office as from any other Employment under Government, I am to inform you by Direction of Lord Grenville, that the Annual Allowance formerly made to the German Translator was £.300 per Annum. By his Majesty's Order in Council of the 27th of February 1795, it was settled that this Office should be abolished after

after the Death of the present Possessor, Mr. Frazer, but subject to the Exceptions there stated.

But from an Omission (as it is conceived) in the Establishment of the Office of Foreign Secretary of State, as annexed to the said Order in Council, the Salary of the German Translator has ceased to be paid to Mr. Frazer since the Year 1791. An application has very recently been made by him for the Payment of the Arrears, and of the Annual Allowance in future, and this Application will be submitted to His Majesty in Council for His Majesty's Determination thereupon.

With regard to the other Employments of Mr. Frazer*, I am to inform you, that he enjoys the Office of Gazette Writer, of which, as well as of any other Employments held by him, an Account has already been given in Returns to former Orders of the Select Committee.

I am, Sir, &c.

Geo. Canning.

Supplement (I.)

AN ACCOUNT of the Office of Printer of the London Gazette; distinguishing the Authority by which that Office is holden; the Duration of his Interest therein; the Date of his Appointment; his Salary, or other Emoluments arising therefrom; and also from any other Place or Employment, or Pension under Government.

Secretary of State's Office, Home Department.

THE Office of Printer of the London Gazette is holden by Patent.

The Grant to the late Mr. Edward Johnston is dated the 28th of November 1793, and is for 14 Years from the Expiration of a Grant to his Grandfather Mr. Edward Owen, for 40 Years from the 22d of April 1756, consequently the Grant to Mr. Johnston will expire the 22d of April 1810.

He has no Salary, nor is the Execution of the Office attended with any Charge to the Public; his Emoluments arising from the Allowances (which all the former Patentees have enjoyed) of Six Pence out of each Quire of Gazettes fold, of the extra Price paid for the Insertion of Advertisements of unusual Length, and of One Guinea per Night for Publication.

He has no other Place or Employment, or Pension under Government.

* See the Custom-house Establishments in the Supplement to the 4th Report.

EXAMINATION of JOHN KING, Esquire, Under Secretary of State for the Home Department, taken the 10th Day of July 1797.

THE Business of the Secretary of State's Office for the Home Department, consists in receiving Intelligence, conducting Correspondence, and managing Transactions relative to the Executive Government of the British Empire, with the Exception of the East Indies; preparing and issuing Warrants for all Military Commissions, and for all Civil and Ecclesiastical Dignities and Appointments under the Crown—those of the Revenue and Admiralty, and those in the Disposal of the Lord Chancellor, excepted.

The Duty of the Law Clerk is to prepare Drafts of Warrants issuing from the Office, and of Letters of Reference to the Judges and His Majesty's Law Servants, on such Points of Law as the Secretary of State shall require their Opinion upon for His Majesty's Information.

Supplement (L.)

EXAMINATION of WILLIAM POLLOCK, Esquire, Chief Clerk in the Secretary of State's Office for the Home Department; taken the 12th Day of July 1797.

Q. WHEN Mr. Dundas executed the Office of Secretary of State for the Home Department, and managed the Affairs of War at the same Time, did it become necessary to employ extra Clerks in the Office?—*A.* Yes.

Q. Who were so employed?—*A.* Mr. Adams, from the 27th of September 1792, to the 10th of July 1794; Mr. Johnson, from the 16th of February 1793, to the 10th of July 1794; and were paid £.80 per Annum each.

Mr. Hicks and Mr. Brietzche were also employed, but received no Salary. All the above Four Persons were on the 11th of July 1794, placed on the Establishment, in the Room of Four others who were then superannuated. On the 11th of July the War Department was established.

Mr. Peace, the Librarian, was employed from the 13th October 1792, to the 10th of July 1794, at a Salary of £.200 per Annum, and from the 12th of July 1794 he has been placed on the Establishment.

Mr. Raven was appointed as extra Clerk on the 3d of February 1793, at £.80 per Annum; and on the 23d of September 1793 he

as

was allowed £.70 per Annum for keeping a Criminal Register of the Felons in Newgate. And on the 28th of September 1795 he had added £.50 per Annum for the latter Service. Mr. Peace and Mr. Raven were chiefly employed in the Business of the Department during the extraordinary Pressure of Business preceding the Establishment of the War Department on the 10th of July 1794.

Q. What is the Business of Mr. Raven as Register of Criminals?

—*A.* To note each Commitment and Conviction, for the Purpose of distinguishing between old and new Offenders; to shew the Increase or Decrease of the several Descriptions of Felons: to make Entry of all References to Judges upon Solicitation for Pardon, and likewise the Entry of all Pardons. This Part of the Business has of late Years been very considerably increased, by the increased and increasing Practice of soliciting Mercy in the Cases of Criminals.

Q. Is Mr. Frazer the present Writer of the Gazette?—*A.* Yes—and Mr. Rolleston, a Clerk in the Foreign Office, is his Deputy.—The Secretary of the Latin Language is now upon the same Footing as he was in 1782, without any Increase or Diminution.

Q. Was the Law Clerk paid out of the Civil List?—*A.* Yes; the Office was held by Mr. Lovell Stanhope till 1774, when he came into Parliament.

Q. Have you Reason to think that the Sums stated by the Commissioners of Enquiry for the Fees and Taxes upon the Salaries received in the Two Offices of Secretaries of State in 1784, are similar to those which must have been paid in 1782, if the Accounts for that Period were in existence?—*A.* Yes.

Q. The Messengers being stated in the Commissioners Report to have had a Salary of £.45. 8s. per Annum, reduced by Deductions to £.35. 8s. of what did those Deductions consist?—*A.* Of One Shilling in the Pound to the Paymaster, Six Pence in the Pound to the Civil List, and the rest Land Tax and Gratuities to the Office. The Bills of the Messengers, as now paid and stated to the Committee, include their Salaries and Board Wages.

Q. Is there any Official Document in the Office by which the Messengers Bills may be checked?—*A.* I am in Possession of the Entry of a Letter, signed by the Duke of Portland, in 1794, to the Lord Chamberlain, by whom the Messengers were then paid; by which Authority was given to the Chamberlain to pay such of the Messengers who were employed by the Secretary of State's Office at the Rate of 1s. 3d. per Mile on Horseback, 1s. 6d. per Ditto in a Chaise; 2s. each Stage; 2s. 6d. for 100 Miles on Horseback; and 5s. for 100 Miles in a Chaise, for Turnpikes. These Prices are derived from Informations of Mr. Ancell, who acted for many Years as private Agent to the Messengers. None of the present Messengers Bills (since the 5th of July 1795) are examined or

checked by the Clerk of the Cheque, but all by the First Clerk in the different Offices by which they are employed.

Q. Have any Fees or Taxes been demanded or paid on the Salaries of the present Establishment?—*A.* No Fees on the Receipt of Salaries, the Whole being defrayed out of the Fee Fund; but the First Quarter of the Land Tax, from the 5th of January to the 5th of April 1795, has been demanded and paid at the old Rate of the Salary of the Secretary of State for the Home Department, and charged on the contingent Fund of 1797. The present Patent for furnishing the Office with Stationary expires on the 26th of the present Month, and the Lords of the Treasury have notified, that the Office is to be supplied from that Time by His Majesty's Stationary Office.

Q. What Means has Mr. Mofs of engaging Military Officers to take up their Commissions, and pay their Fees?—*A.* Merely by his personal Acquaintance and Influence with the Military Agents.

Q. What is the Duty of the Precis Writer, and when was he first established?—*A.* On the 8th of June 1791; his Duty is to abridge the official Correspondence of Importance, for the purpose of facilitating References thereto, on the temporary Removal of the Dispatches themselves from the Office, or of avoiding the Trouble of consulting the Whole of a voluminous Correspondence.

Q. Is the Fee Fund made amenable to the Payment of the Contingencies of the Office as well as the Salaries?—*A.* Of the Salaries only.

Q. Is any One of the Thirty Messengers, attached to the Secretary of State's Office, employed constantly by the First Lord of the Treasury?—*A.* Yes, William Ross; his Bills are certified by the private Secretary of the First Lord of the Treasury; such Certificates are lodged with Mr. Ancell, now private Agent to the Messengers, and he certifies at the Foot of the Bill that he has them in Possession, and upon such Certificates the Bills are paid by me.

Q. Can the Contingent Bills, and those of the Messengers and Stationary, be ascertained in the Two Offices of Secretaries of State for 1782?—*A.* They cannot: I came into my present Office on the 1st of June 1782, and no Accounts of my Predecessors exist in the Office, and I understand that no such Accounts of that Period, exist in the Foreign Office, from a similar Change of Officers.

Q. Up to what Time are the Messengers Bills delivered in?—*A.* The 5th of January 1797.

REPORT concerning HIS MAJESTY'S MESSENGERS.

THE whole Corps of Messengers were, prior to the 5th of July 1795, subject in most Respects to the Controul of the Clerk of the Cheque; only One Instance, namely, the Home Service of the Sixteen attending the Foreign Department, was excluded from his Inspection, as settled by an Order or Regulation in May 1772. From and after the 5th of July 1795, every Minutiæ of that Business has been entrusted with Mr. Ancell, subject to the Examination of the Under Secretaries and First Clerk in each Department, who inspect and submit the Bills for the Signature of the Principal Secretaries of State, and being allowed and signed by them, are afterwards paid by the First Clerk in each Department.

Each Messenger, at the Expiration of every Quarter, delivers to Mr. Ancell his Minutes of Service performed by him in such Quarter at each Department. The Home Service is examined by a Check which is kept in each Department in a Glass Case locked up. These Checks, at the Beginning of every Fortnight, are placed there by Mr. Ancell, and at the End of such Fortnight withdrawn by him, and laid by till the End of the Quarter, when he confronts them with the Messengers private Minutes, and when there appears any Variation, he refers to the Office Book for Explanation, which Book operates as a Second Check against their own Accounts. In the Case of Posting Journeys, a Messenger having a Chaise and Four Horses has a particular Voucher, signed by the Under Secretary of State, and in his Absence by the Chief Clerk of that Department from which he was dispatched; and any extra or incidental Expences Mr. Ancell also requires a specific Voucher for, before it is allowed in the Bill.

The Rates of Posting allowed for Home Service, from the 1st of January 1794, have been settled at 1s. 3d. per Mile on Horseback, and 1s. 6d. in a Chaise. The established Journeys (which are such as do not exceed the Distance of 30 Miles in all from London) have been handed down to Mr. Ancell at Sums which seem to have been calculated at about 9d. per Mile, though very irregularly so, and at best not formed according to any certain System, and which are undoubtedly open to a better Regulation. When a Messenger is kept all Night at any Place, he is allowed, if on Horseback, 7s. 6d. if in a Chaise, 12s. 6d. The established Journeys here alluded to have experienced little Variation within these last Fifty Years.

In respect to the Bills of Foreign Service, they being upon a much more extensive Scale, Mr. Ancell is particularly cautious as to the Formation of them. On a Messenger being dispatched, his Board Wages of 7s. 6d. per Day ceases until his Return, when Mr. Ancell requires of him an exact Description of the Route by which he

went,

went, and a specific Voucher from the Minister at the Court to which he was sent. If the Route is direct, Mr. Ancell presumes there is no Room for Inquiry; if an indirect One, he naturally demands the Reason why, and resorts for Explanation to the Office from which the Dispatch took place. If any extra Expences occur, incident to the Journey, the Under Secretary of State is solicited for a Voucher of Allowance; for no extra Expence is allowed, (except a few Shillings, which may unavoidably occur in the Course of a Journey, and which is not of that importance to require a separate Voucher, but yet does not escape Observation) but what an Order is obtained from the Office for.

The Rates of Posting for Foreign Service are, for Two Horses $1\frac{1}{2}$ Guilders per League; for Three Horses $2\frac{1}{4}$ Guilders; and for Four Horses (which very rarely occurs) 3 Guilders; 2s. for every Stage of 10 Miles, and an Allowance of 10s. for every Day's Posting, Twenty Leagues being denominated One Day. The Allowance for Ports, Barriers, and crossing Rivers, for Two Horses, £.1. 10s. for every Hundred Leagues; and for Three Horses, £.2. 10s. Passing Mountains is allowed according to the Difficulty attending the Performance; but even in that Case, if above a stated Sum, a specific Voucher is required. Loss of Money by Course of Exchange, which varies extremely, according to the Nature of the Service, cannot be particularly specified.

During the Time a Messenger is attending at a Foreign Court, he is allowed Five Shillings per Day.

On the 5th of July 1795, an entire new Regulation took place, by His Majesty's Order in Council, in the Corps of Messengers;—their Number, by the Regulation of 1772, being Sixteen for the Foreign Department, and Twenty-four for the Home, were wholly consolidated into Thirty, to wait in regular Succession, by equal Portions, at the Offices of the Three Secretaries of State.

At the Commencement of every Fortnight, Mr. Ancell sees how many Messengers are at Home, and then arranges them in Rotation, according to Seniority, dividing the Whole into Three, to attend the respective Offices, and draws out Three Bills, divided into equal Compartments, which are allotted for the Messengers Names, Rides, Posting, and Foreign Journeys, which may arise during the Course of the Fortnight. Each Messenger on such Wait is allowed 7s. 6d. per Day Board Wages, and takes his Posting and Foreign Journeys in Rotation.

Mr. Ancell, on the Decease of his Father in the Year 1795, (who held the Appointment of Agent to the Messengers Forty-five Years) was appointed, with the unanimous Approbation of the Secretaries of State and their Officers, conjointly with the Messengers, to have the Superintendence and Arrangement of the whole Business of that Corps.

By a long Series of Observation; viz. from the Year 1771 to the Time of his Father's Death, a Period of Twenty-three Years, he humbly presumes to hope he has been gradually introduced to a Business which requires, and should have, regular Theory, as a leading Step to regular Practice.

Respecting the irregular Mode of Payment of Messengers Bills, since the new Arrangement of July 1795, Mr. Ancell begs Leave to refer the Select Committee for Information on this, and other Subjects of Minutiæ, to Mr. William Ross, one of the Messengers, who is well qualified to answer such Points not necessarily connected with that general Routine of Practice already cited.

July 15, 1797.

Supplement (N.)

EXAMINATION of THOMAS BIDWELL, Esq. First Clerk in the Secretary of State's Office for Foreign Affairs; taken the 15th Day of July, 1797.

Q. WHAT is the Nature of the Accounts of Foreign Ministers which are regulated and allowed in the Foreign Office?—*A.* They consist of their regular Salary, Bills of Extraordinaries, according to regular Quarterly Allowances, and sometimes a Bill of Extra Extraordinaries, which is never allowed but by his Majesty's special Command, signed by the Secretary of State.

Q. What is the Duty of the Agent of such Foreign Minister, so far as respects such Accounts?—*A.* To receive his Salary and Allowance.

Q. Has he any Thing to do with checking those Bills?—*A.* Not in the least.

Q. Is there any other Person in the Office whose Duty it is to check those Bills, except the Secretary of State himself?—*A.* The Under Secretaries may.

Q. When a Clerk is the Agent, who makes out the Bill for the Extra Extraordinaries?—*A.* Those Bills I believe are always sent from Abroad to the Secretary of State. Myself, as Agent to Sir Morton Eden, never recollect an Instance of any such Bill having been sent to me in the first Instance, but to the Secretary of State. There are several Persons at present out of the Office who are Agents for Foreign Ministers.

Q. In what Proportion do the Foreign Ministers employ, for their Agents, Clerks in the Office, or Persons out of the Office?—*A.* For the most Part Clerks in the Office.

Q. Do any Accounts of Foreign Ministers, with respect to their Extra Extraordinaries, come in the first Instance to the Clerk
who

who is their Agent?—*A.* I can't answer that; but I should think, in the first Instance, to the Secretary of State himself.

Q. If the Agent to the Minister not belonging to the Office, to whom is the Account of the Extra Extraordinaries delivered?—

A. I don't know; but the common Extraordinaries are brought to me; they admit of no Variation; I see that they are regular, and I lay them before Lord Grenville.

Q. In your Experience, have any Questions arisen, whether Articles claimed for Extra Extraordinaries ought or ought not officially to be allowed?—*A.* I do not know; it is not my Department; I never recollect myself receiving One in the first Instance, they having gone to the Secretary of State first.

Q. Are any Searches ever made for Precedents respecting the Allowances claimed for Foreign Ministers?—*A.* Sometimes a Consul applies for Money in consequence of Losses sustained: Two such Instances have occurred upon the breaking out of the War with Spain, when they were suddenly obliged to quit their Situations.

Q. Have any other Instances occurred?—*A.* Very seldom.

Q. In such Cases, who is employed to search for such Precedents?—*A.* Mostly the Chief Clerk, but sometimes other Clerks.

Q. Is there any Rule of Office, which excludes any Clerk, who is an Agent for any Minister or Consul from making a Search respecting such Allowances as he claims?—*A.* He may certainly see the Book.

Q. Does the Chief Clerk ever decline to employ any Clerk in making such a Search, because such Clerk may happen to be Agent to such Minister or Consul, in respect of whose claim the Search is made?—*A.* Not the least.

Q. In such Case, who reports to the Secretary of State whether the Claim is conformable to the Precedent?—*A.* Very often the same Clerk who makes the Search.

Q. When the Secretary of State receives a Claim for Extra Extraordinaries from any Foreign Minister or Consul, to whom does he deliver or send it?—*A.* To his Under Secretary, and he generally to me.

Q. When you receive such Claim from the Under Secretary, what do you do with it?—*A.* Enter it in the Office Books.

Q. Do such Entries appear to have been made chiefly on Account of such Losses as you have mentioned to have happened by the Spanish War, or do they relate to any Variety of Extra Extraordinaries?—*A.* Such Losses as I have mentioned do not relate to Extra Extraordinaries, nor are they considered as such; they are for Monies expended for His Majesty's special Service, and no such

such Claims by Consuls occur; some of them have Salaries and some have none, but have no Quarterly Allowances, as in the Case of Foreign Ministers.

Q. Have the Consuls any Agents in the Office?—*A.* I am Agent for Mr. Hanbury, at Hamburg.

Q. After these Claims for Extra Allowances are entered in the Office Books, what is next done?—*A.* They are sent to the Treasury.

Q. If any Doubts arise upon the Propriety of such Claims, are they transmitted to the Treasury without further Enquiry?—

A. Every Thing is decided upon by the Secretary of State before they are delivered to me for Entry.

Q. After he has first received such Claim from Abroad, does he never refer it to any Person in the Office for previous Examination before he himself delivers it over to be entered?—*A.* If the Secretary of State desires a Precedent to be looked for, the Under Secretaries employ me very often to look for it, and sometimes when I am busy I employ my own Clerk to look for it. I very seldom employ any other Clerk in the Office.

Q. Is your own Clerk ever employed as Agent to Foreign Ministers?—*A.* No; those Claims for Extra Extraordinaries are in general so regularly made, that I don't recollect any Instance of a Disallowance. I believe the Demand is generally made by a Letter from the Minister Abroad to the Secretary of State, and if they have ever been disallowed, it has been settled before it came to me.

Q. Is no Clerk in the Office, who is employed as Agent to any Foreign Minister, ever employed to search for Precedents respecting the Propriety of a Claim made for Extra Allowances by such Minister whose Agent he is?—*A.* I can't answer that Question.

Q. In the Case of Extra Extraordinaries, they being generally of the Nature of Secret Service, might it not sometimes be attended with public Inconvenience if they were to pass through the Hands of private Agents not confidentially employed in the Office?—

A. If the Transaction was to be made known to such private Agent I think it would; but no such Case ever occurs, such Demands being made to the Secretary of State himself.

Q. Does not the Utility of a private Agent in the Office to Foreign Ministers as much regard their private Correspondence as their pecuniary Demands?—*A.* Certainly.

Q. Is Mr. Frazer the present Writer of the Gazette?—*A.* Yes, and Mr. Rolleston is his Deputy.

Q. Has any Alteration been made in the Emoluments of those Two Gentlemen since 1782?—*No.*

Q. Is the German Translator on the same Footing as in 1782?—*A.* Yes.

Q. Is the Collector and Transmitter of State Papers on the same Footing as in 1782?—*Yes.*

Q. Do the Bills of the Messengers, as now paid, and slated to the Committee, include Board Wages?—*A.* Yes.

Q. Is there any Official Document in the Office for Foreign Affairs, by which the First Clerk can check the Messengers Bills?—*A.* Certainly not, officially.

Q. What Means have you of checking those Bills which are presented to you?—*A.* When a Messenger goes Abroad, the Minister to whom he is sent gives a Voucher of his having performed that Journey, and likewise how many Horses are allowed him Abroad, and that Voucher he brings back with him, which enables the private Agent for the Messengers to make out the Bills, which are then presented to me to be checked and paid. I know, from Practice, what the established Allowances are, and proceed accordingly in the Examination of the Bills. I received the Minutes of those Allowances from Mr. Ancell, the late Agent to the Messengers; but it is a Point which appears to me to want much Regulation.

Q. Does any Inconvenience arise from the Attendance in Rotation of the Messengers upon the several Offices?—*A.* I think a great Inconvenience; their Time is so short, only being in Attendance a Fortnight before they change, that it would be necessary for the Three Chief Clerks to have all their Bills together, in order to furnish the proper check on them all. The continual Change of the Messengers prevents our being well acquainted with the Character or Abilities of the Persons we are obliged to employ.

Q. Is it usual for Agents of Packets, or Foreign Ministers of any Description, through whose Places of Residence Messengers may pass to a more distant Destination, to mark the Arrival and Departure of such Messengers?—*A.* Formerly Agents of Packet Boats did notify the Arrival and Time of Departure of the Messengers, but that has been omitted of late. The Ministers note the Time they bring the Dispatches. I believe it would be very useful if Foreign Ministers, resident Abroad, were required to furnish the Office with the Rates of Postage in the Country where they reside, to enable the Office to establish a permanent Regulation, adapted to the Price of the different Countries.

Q. Are any of the Messengers Bills examined by the Clerk of the Cheque?—*A.* No.

Q. Are the Messengers now much in Arrear?—*A.* Some have considerable Sums due to them, and others have had considerable Advances. None of them have been paid the full Amount of their Bills beyond 5th January 1796, but considerable Advances have been made to them since that Time.

SEVENTEENTH REPORT.

ADMIRALTY BOARD, NAVY BOARD, NAVY
PAY OFFICE, AND MARINE PAY OFFICE.

(Ordered to be printed 19th July, 1797.)

YOUR Committee having proceeded to examine the Offices under the Departments of the Admiralty Board, the Navy Board, the Navy Pay Office, and the Marine Pay Office, with a View to ascertain, 1st. Whether any, and what permanent System of Regulations has been adopted, in consequence of the Suggestions of the Commissioners of Enquiry on the Subject of these Branches of the Public Service; 2dly. Whether any, and what Increase or Diminution of Salaries and other Expences of Establishment has taken place since the Year 1782; and 3dly, What further Measures can be adopted for reducing the Public Expenditure in these Departments, without Detriment to the Public Service; are enabled to report;—

§. 1. I. That it does not appear that any System of Regulations has taken place in consequence of the Suggestions of the Commissioners of Enquiry, by Order of Council or otherwise, as far as respects the Departments of the Admiralty Board and Marine Pay Office, or that any Reports upon them, with that View, have hitherto been made by the Board of Admiralty to the Privy Council, although the Order of Reference to them for that Purpose bears Date so long ago as January the 12th, 1792; a Circumstance, of which the following Explanation is given in a Letter from the Secretary

of the Admiralty to Your Committee*, dated June the 29th, 1797, which states, "That their Lordships conceived the Establishment proposed by the Commissioners, to be inadequate to the Execution of the Duties of that important and extensive Department; and that the Salaries proposed to be allowed to the Secretaries and Clerks were by no means sufficient to compensate them for their constant and laborious Services."

How far this may be deemed a satisfactory Explanation, Your Committee submit to the Judgment of the House.

2. With respect to the Navy Board, however, it appears, that in consequence of a Report from the Board of Admiralty, bearing Date May 2nd. 1796, His Majesty in Council has been pleased to establish a new System for the Office of Commissioners of the Navy and their Department, founded upon and in all material Parts conformable to the Suggestions of the Commissioners of Enquiry; and as far as Your Committee can judge, the Regulations so adopted are likely to be conducive to the Public Service. According to the leading Principle of this new System, the Commissioners, instead of presiding over distinct Departments, are formed into Committees, and the Business is so divided as to admit of competent Officers in each Branch, possessing Time and Opportunity to examine, digest, and conduct the Parts allotted to them, subject ultimately however to the Opinion of the Board at large. The most important Papers on this Subject are inserted in the Appendix†, from whence the Details of the present Plan and Arrangement of the Navy Board will be easily understood.

3. With respect to the Navy Pay Office, it appears from a Letter of the present Treasurer of the Navy to the Board of Admiralty, dated May 12th, 1797, and inserted in the Appendix, that no Regulations were adopted in that Office, in pursuance of the Fourth Report of the Commissioners of

* Supplement (A.)

† Supplement (B.)

Enquiry ; but several were made in consequence of the said Treasurer's judging it necessary to alter and extend the Mode of executing the Business of his Department, from the great Accumulation of Business which had been thrown into it by the several Acts of Parliament "for the better regulating the "Payment of Wages to the Officers and Seamen of the "Royal Navy." And it is particularly represented to Your Committee, "that a very material Object of the Regulations "made in the Year 1786, was to bring up the Accounts in "Arrear of Ex-treasurers of the Navy, and at the same Time "to prevent any such Arrears in the Accounts from again "taking place ; that this was the Ground of establishing "that Branch in the Office distinguished by the Name of, "The Accountant's Branch ; in consequence of which, at "a very moderate Annual Expence, a perfect Regularity and "Promptitude in accounting is established, and large contingent Sums, accustomed to be paid by the Public on "the Completion of each Account, are now rendered unnecessary ; and that the several Regulations which have taken "place in the Establishment of this Office have answered the "Purpose of carrying those beneficial Acts into full Effect, "and have otherwise advanced the Execution of the Public "Service in this Department." The full Extent and Nature of these Regulations, in this important and extensive Office, will be best seen by referring to His Majesty's Orders in Council of the 9th of August 1786, and of the 10th of June 1795, by the former of which the Navy Pay Office was placed on its present Establishment, and by the latter, a new Pay Branch for Seamen's Tickets, in compliance with an Act of Parliament for that Purpose, was created.

§ 2. Your Committee further report, 1. That on the Head of Increase or Diminution of Salaries, &c. since the Year 1782, with respect to the Admiralty Office, there has been an Increase of Salaries or Emoluments to the Amount
of

of £.5,615 per Annum, and a Diminution within the same Period, amounting to £.290 per Annum, making a total Increase of £.5,325 per Annum. This increased Expence arises, partly from an Augmentation in the Number of Clerks and partly from an Increase of Salary to some of those Clerks who were formerly on the Establishment, originating in the great Increase of Business during the War, but which is likely to admit of some Reduction on the Restoration of Peace: The increased Expence, however, is principally owing to the Creation of Three new Offices in the Admiralty Department; 1. that of Hydrographer, amounting to £.650 per Annum; 2. that of Inspector of Telegraphs, amounting to £.300 per Annum; 3. that of Inspector General of Naval Works, with his Assistants, amounting to 2,700 per Annum.

2. On the Head of Increase or Diminution of Salaries, &c. since the Year 1782, in the Department of the Navy Board, it appears, that there has been an Increase of Office Expence, amounting to £.18,877 per Annum, and a Diminution within the same Period amounting to £.5,192 per Annum, leaving a Total Augmentation of Charge equal to £.13,685 per Annum: For the Particulars of this Statement as well as for a complete Account of the Establishment of this Office in the Years 1782, 1795, 1796, and 1797, Your Committee beg leave to refer to the Papers annexed to this Report. On these Documents it may be observed, that the principal Diminution took place in the Years 1785 and 1787, being Years of Peace, when an Opportunity was very properly taken to reduce Two Extra Commissioners at Home, and Two Abroad, and to abstain from supplying the Vacancy of One Surveyor, which then occurred, as well as to make some other less material Retrenchments in the Office Establishment. In 1788, it was thought necessary to re-appoint One Extra Commissioner, and since the breaking out of the present War, and especially since the new System took place in 1796, under His Majesty's Orders in Council, the considerable

derable Annual Expence above-mentioned has been incurred, the Whole of which is now borne upon the Ordinary of the Navy; all Fees taken in the Office being carried to a general Fund on Account of the Public, instead of being applied as before, to the Profit of particular Officers of the Board.

3. On the Head of Increase or Diminution of Salaries, &c. since the Year 1782, in the Navy Pay Office, it appears, from the Papers in the Appendix, that there has been an Increase of Office Expence, amounting to £.5,670. 12s. per Annum, and a Diminution within the same Period, of £.456. 11s. 9d. leaving a total Augmentation of Charge equal to £.5,214. 0s. 3d. per Annum. The Particulars and Reasons of this increased Expence are stated in the Paper referred to. On this Your Committee observe, that the principal additional Charge arose from the new Establishment of proper Officers, with competent Salaries, to carry into Execution Two Acts of the 35th of His present Majesty, enabling Seamen to allot a Part of their Wages for their Families, and for the more speedy and punctual Payment of the Officers, &c. Provisions of the Legislature equally useful and beneficent: and Your Committee beg Leave to subjoin the Copy of the Examination taken before them, containing more detailed Information on this Subject, and evincing the Utility of those Measures*. It likewise appears that none of the Officers subordinate to the Treasurer of the Navy are in the Receipt of any Emoluments arising from Places, Pensions, or other Employments under Government; and that some Diminution in the Number of Clerks employed (which must vary according to the Nature and Extent of Business to be transacted) may be expected to take place on the Return of Peace.

4. With respect to the Marine Pay Office, the Heads of which Establishment appear in the general Return of the Establishment of the Admiralty†; and the Particulars of

* Supplement (C.) † Supplement (D.)

any Increase or Diminution in the Expence of which, since 1782, are stated in another Document inserted in the Appendix ; Your Committee observe, that this Office seems to have remained nearly upon the same Footing as formerly, the principal Increase of Expence from Time to Time arising from an Augmentation of the Paymaster's Salary in Time of War, which has hitherto been again reduced in the Return of Peace. Your Committee cannot but take Notice, that the Observations and Suggestions of the Commissioners of Enquiry relating to this Office, appear to be of considerable Weight, and well worthy the Attention of the Board of Admiralty.

§ 3. Your Committee having proceeded to examine into the present Establishment of the Board of Admiralty, with a View to consider, as their Duty pointed out to them, whether any Retrenchment or Reduction of Office Expence whatever can be made in the same, consistently with the Public Service, have thought proper to annex to this Report the Papers from which may be seen what were the established and incidental Expences* of the Admiralty Office for One Year, ending December 31st, 1796, viz.

			£.	s.	d.
Establishment	-	-	28,343	18	0
Stationary	-	-	4,433	17	7½
Incidents	-	-	19,890	19	1

together with the various Salaries and Emoluments appertaining to the same, and what Prospect there is of any further Reduction. On these Papers, Your Committee think it their Duty to observe, that the Number of Commissioners of the Admiralty (exclusive of the First Commissioner) is stated to be Six, and that no Reduction is mentioned as likely to take place : But Your Committee think it worthy of Consi-

* Supplement (E.)

deration, whether, if upon the Restoration of Peace such a considerable Reduction of the actual Force of the Navy shall have been made, as very materially to diminish the Business of this Board, some Reductions, both in the Number of Commissioners and Persons employed in this Department, may not take place consistently with the Public Service.

On the increased Expence of Office Establishment, Your Committee think it their Duty to observe; 1st. That the Appointment of an Hydrographer to the Board of Admiralty invested with the Charge of all Charts, Plans, Maps, &c. and endowed with a competent Salary, appears to have been highly proper, and likely to conduce to the Public Service.

2dly. That the Appointment of an Inspector of Telegraphs, whose Salary it is supposed can form but a small Part of the whole Expence of that ingenious, and in Time of War, highly useful Establishment, (the Amount of which Your Committee however have had no Means of ascertaining) appears to have been beneficial for the Public Service as a temporary Office, to cease in Time of Peace, as it is stated to Your Committee that it is intended to do*.

3dly. With regard to the Appointment of an Inspector of Naval Works; the Authority creating it, and the Reasons for its Creation, are to be found in the Appendix to this Report: And Your Committee cannot but observe, that in a Maritime Country, which relies for its Public Force and Defence principally on its Navy, some Establishment of this Kind may be highly expedient, and even necessary; and particularly for "the Controul and Superintendence of the Construction of Docks, Slips, Basons, Jetties, and other Works, subservient to the Construction and Equipment of Ships of War, as of all Buildings of different Descriptions necessary for the convenient Reception and Preservation of the Public Stores;" for which important Objects heretofore no peculiar, systematic, and scientific Mode of Inspection

* Supplement (F.)

and Management appears to have been provided. Your Committee do not feel themselves competent to form a decided Opinion respecting the Benefit which may be expected from the other Duties of this Office ; but the Object proposed by it is so essential to the Interests of this Country, that though the Experiments to be made with that View ought to be carried on, and their Results adopted with all the Caution due to its Importance and Extent, they think every Measure for the Improvement of Naval Architecture is deserving of the greatest Encouragement.

With Regard to the Incidental Expences of the Admiralty Office, though they appear very large (amounting in the last Year to about £.20,000) yet as several of them are casual, and arising out of a State of War, it may be reasonably expected, that on the Return of Peace a very considerable Reduction may take place on this Head.

Your Committee think they cannot conclude the Subject of the Admiralty Office, without stating it to be their Opinion, that the Suggestions of the Commissioners of Enquiry, in their Third Report, as far as relates to the Fees of Office being received, accounted for, and applied in Aid of the general Expence of this Office (as is done in several other Departments of the State) are well worthy of Attention, and ought to be carried into Execution.

Your Committee have already stated it as their Opinion, that the Alterations recommended in the Navy Office by the Commissioners of Enquiry, approved of in general by the Admiralty Board, and finally adopted and ratified by His Majesty in Council, were wise and proper ; and it further appears to them, that the additional Expence to the Public cannot be considered as useless or unnecessary, being applied to completing an Arrangement likely to be serviceable to the Public : The Fees received in the Office, and which are now carried to the Credit of the Public, will probably in a considerable Degree (in Time of War at least) counterbalance
this

this increased Charge on the Establishment. And Your Committee observe, from a Letter transmitted to their Chairman from the Navy Board, dated June 26, 1797, and inserted in the Appendix, that some material Retrenchment in this Office may be expected to take place on the Restoration of Peace, amounting to about £.5,000 per Annum, by discontinuing some of the Extra Commissioners of the Navy, together with the temporary Naval Establishments abroad, and by discharging such temporary Clerks as may have been appointed during the War.

July 19th, 1797.

RETURN respecting the Measures ordered by the Privy Council to be carried into Execution in the Admiralty.

Admiralty Office, 29th June 1797.

GENTLEMEN,

I HAVE received and communicated to my Lords Commissioners of the Admiralty your Letter to me of the 6th of last Month, acquainting me, for their Lordships Information, that the Select Committee of the House of Commons on Finance, &c. had ordered, that there be laid before the said Committee,

“An Account, stating, whether the several Measures ordered by the Privy Council to be carried into Execution, in the several Departments upon which Reports have been made by the Commissioners of Enquiry, have in Fact been carried into Execution accordingly; or in what Particulars, and for what Reasons, the same have not been so carried into Execution:”

And desiring, by Commands of the Lords Commissioners of His Majesty's Treasury, that the said Accounts be made out, so far as relates to this Department, and transmitted to you, in order that they may be laid before the said Committee.

In Answer thereto, I have the Commands of my Lords Commissioners of the Admiralty to inform you, that no Order has been received by their Lordships from His Majesty in Council, for carrying into Execution any Report made by the Commissioners of Enquiry upon the Offices within the Department of the Admiralty.

By an Order of His Majesty in Council, dated 12th of January 1792, the Reports of the Commissioners upon the undermentioned Offices; viz.

The Office of the Lords Commissioners of the Admiralty;

The Office of the Treasurer of the Navy;

The Office of the Commissioners of the Navy;

The Dock Yards;

The Office of the Commissioners for Sick and Wounded Seamen;

The Victualling Office, and the Naval and Victualling Departments established in foreign and distant Parts;

were referred to their Lordships, “in order that they might consider the Regulations and all Matters contained therein, and report what Part of the proposed Regulations they might approve, as fit to be carried into Execution; and if there should be any of the proposed Regulations to which their Lordships might object, to state their Opinion, and the Grounds thereof;” but no Report has been made
upon

upon the Office of the Lords Commissioners of the Admiralty in consequence thereof, their Lordships conceiving the Establishment proposed by the Commissioners to be inadequate to the Execution of the Duties of that important and extensive Department; and that the Salaries proposed to be allowed to the Secretaries and Clerks were by no means sufficient to compensate them for their constant and laborious Services.

With respect to the Office of the Treasurer of the Navy, I have their Lordships Commands to acquaint you, that previous to the Order of Reference being transmitted to their Lordships, the Whole of that Department was regulated by His Majesty's Order in Council of the 9th August 1786, and other Regulations have since been carried into effect, grounded upon Representations made to His Majesty by the Treasurer, the Particulars of which were transmitted to Mr. Rose, for the Information of the Select Committee, in my Letter of the 24th of last Month, which Proceedings rendered any Report of their Lordships upon the Regulations proposed by the Commissioners of Enquiry to be unnecessary.

On the 2d May 1796, their Lordships reported to His Majesty in Council, on the Part of the Order of Reference which relates to the Office of the Commissioners of the Navy; and by an Order of His Majesty in Council, dated the 8th of July following, the Regulations which their Lordships had recommended, though differing in some Respects from those which had been proposed by the Commissioners of Enquiry, were directed to be established, and their Lordships in consequence thereof gave the necessary Orders to the Commissioners of the Navy.

The Execution of the various important Duties committed to their Lordships, have not admitted of their entering into a Consideration of the very extensive Reports upon the Dock Yards, and other Departments mentioned in the Order of Reference, with that Attention which their Importance necessarily requires; and from the same Causes they have been prevented from making any Reports to His Majesty upon either of those Departments.

I am, Sir, &c. &c.

Evan Nepean.

THE REPORT of the Lords Commissioners of the Admiralty to the Lords of the Committee of His Majesty's Most Honourable Privy Council, respecting the Duty of each Officer of the Navy Board, and the Fees of Office to be taken from Individuals, which was afterwards confirmed by His Majesty in Council, June 8, and December 28, 1796.

To the Lords of the Committee of His Majesty's Most Honourable Privy Council.

YOUR Lordships having been pleased by your Order, dated the 12th of January 1792, to refer unto us the Report of the Commissioners appointed by an Act passed in the 25th Year of His Majesty's Reign, intituled, "An Act for appointing Commissioners to enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in the several Public Offices therein mentioned; to examine into any Abuses which may exist in the the same; and to report such Observations as shall occur to them, for the better conducting and managing the Business transacted in the said Offices; viz.

Upon the Office of the Lords Commissioners of the Admiralty;
 Upon the Office of the Treasurer of the Navy;
 Upon the Office of the Commissioners of the Navy;
 Upon the Dock Yards;
 Upon the Office for the Care of Sick and Wounded Seamen;
 Upon the Victualling Office;—and,
 Upon the Naval and Victualling Departments established at foreign and distant Parts;"

In order that we should consider of the Regulations proposed, and all Matters contained therein, and report what Part of the proposed Regulations we may approve as fit to be adopted and carried into Execution; and if there should be any of the proposed Regulations to which we may object, to state our Objections, and the Grounds thereof;

We have, in Obedience to your Lordships Commands, taken the Report of the Commissioners upon the Office of the Commissioners of His Majesty's Navy, under our Consideration; and upon a careful Examination of what is therein stated, we agree in Opinion with the Commissioners in many of the important Points contained in their Report; and propose that the following Regulations should be carried into immediate Execution; viz.

We humbly conceive, that the Business in general would be carried on with more Precision and Effect, if the Commissioners, instead of presiding over distinct Departments, were formed into
 Committees,

Committees, and the Business to be so divided, as to admit of competent Officers in each Branch, possessing Time and Opportunity to examine, digest, and conduct the Parts allotted to them, subject ultimately, however, to the Opinion of the Board at large.

Under this Idea we propose, that the Board shall be divided into the following Committees; viz.

A Committee of Correspondence

A Committee of Accounts, and a Committee of Stores.

The Comptroller to belong to and preside at every Committee.

The COMMITTEE of CORRESPONDENCE to consist of the Deputy Comptroller

One Surveyor

The present Clerk of the Acts, and the Secretary.

The COMMITTEE of ACCOUNTS to consist of

The present Comptroller of Treasurer's Accounts

The present Comptroller of Victualling Accounts

One Commissioner, and Secretary.

The COMMITTEE of STORES to consist of

One Surveyor or Sea Officer

The present Comptroller of Storekeeper's Accounts

The present Sea Commissioner, and Secretary.

The several Duties attached to the respective Committees to be as follows :

COMMITTEE of CORRESPONDENCE,
To conduct the Correspondence of the Board.

COMMITTEE of ACCOUNTS,
To superintend, examine, and pass all Accounts; subject however to the Approbation of the Board at large.

COMMITTEE for STORES,
To consider the proper Quantities of Stores necessary to be provided for the Service in general; to direct their Distribution, and to take Cognizance of the Receipt, Issue, Remains, and Returns of Stores of every Kind, and every Service dependant on this Branch.

That Contracts of every kind should be made by the Board at large, those for Secret Services only excepted, which we think should be entrusted to the Comptroller, in whom should also be lodged a general superintending and directing Power, for the regular Management of the Business, and controlling the Expence in every Branch of the Office.

That the Secret Services above-mentioned should be executed under the Authority of the First Lord of the Admiralty for the Time being; and after the said Services shall have been performed, the Comptroller should communicate his Orders, and his Proceedings

ings in consequence, to the Board, for their Concurrence : That in Case a Majority should disapprove of any Part of his Conduct, they should submit the Whole, with the Reasons for such Disapprobation, to the First Lord of the Admiralty, whose Decision thereon shall be considered as final : That when the Voices should happen to be equal on a Question in either of the Committees, the Whole of the Business to which it relates should be laid before the Board for its Determination ; and when the Voices at the Board shall be equal, that the Comptroller should in such Case have a Second Vote.

That each Committee should report upon their Proceedings to, and that the Whole should finally be passed by the Board ; the Committee however to have Power to dispatch the current Business appertaining to each Department respectively, for which they should be responsible to the Board ; but that no Accounts should be finally passed without the Concurrence of the Board, with the Comptroller or Deputy Comptroller ; and in case of the Absence of either of the Members of the Committees, the Signature of the Comptroller, or, in his Absence, of the Deputy Comptroller, shall be necessary to give effect to any Order or other Paper issued by such Committee ; and if it should happen that Two of the Members of the Committee should be absent at the same Time, a Member of some other Committee should supply the Third Place.

That the Office of Assistant to the Clerk of the Acts should be converted into that of Secretary, who should attend the Board, take Minutes, see to the Execution of the Board's Orders, carry on the Correspondence, take Care of the Board's Papers, see that the Whole be duly registered, and be responsible for the secret and due Execution of the Business of that Department.

That the Chief Officer, attached to the Committee of Accounts, should be styled SECRETARY FOR ACCOUNTS, and the Chief Officer attached to the Committee for Stores, SECRETARY FOR STORES.

That the Alteration proposed as above-mentioned, by substituting Committees in lieu of the Superintendence of Commissioners individually, over the different Departments, should not be understood as intended to disturb in other Respects the present Form of each Department, that of the Clerk of the Acts, and of the Examiner of the Victualling Accounts excepted, the former falling naturally into the Office of Secretary, and the other becoming annexed to the Office for the Examination of the Treasurer's Accounts.

That all Fees, Gratuities, Perquisites, Allowances, Premiums on the Appointment of Clerks, and Emoluments of every Kind whatsoever, (except those specified in the Table hereunto annexed, which are to be received by the proper Officer for public Purposes) should

should henceforward be completely and *bona fide* abolished: And as the Commissioners will hereafter be deprived of the Gratuities they have hitherto received on the Appointment of Clerks, and of the Allowances for Coals and Candles, their Emoluments will thereby be considerably reduced: we humbly propose, in order to compensate them in some Degree for such Reduction, that the Deputy Comptroller, and each of the other Eight Commissioners, should have an Addition to their respective Salaries of Two Hundred Pounds per Annum, to be paid, for the present Year, out of the Fee Fund, and afterwards to be included in the Amount of Salaries to be charged in the Ordinary Estimate of the Navy: And as we are convinced that the Salaries proposed by the Commissioners of the Enquiry for several of the Clerks are insufficient to compensate them for their Services, we beg Leave further to propose, that Augmentations be made thereto, in the present Year, out of the same Fund.

That the Receiver and Paymaster, in carrying on the Duties of his Office, should take particular Care, that no Instrument, upon which a Fee may be established, be issued until such Fee is actually paid; and that the Clerks in every Office, where the Instrument may be made out, be enjoined to mark thereon the Amount of the Fee payable, and keep a Check on the Receiver, by charging him with the Amount of such Fee, transmitting Weekly an Account thereof to the Accountant-General, to whom also the Receiver should render an Account, Weekly, of his Receipts and Payments, with the regular Vouchers; the Receipts to be checked by the respective Chief Clerks, and the Weekly Account to be charged on the Receiver; in which Account he should be credited for his authorized and vouched Disbursements, and to balance the same once every Quarter; which Account shall be presented by the Accountant-General to the Committee of Accounts, who, after examining and approving the same, should, with the Approbation of the Board, direct so much of the Balance remaining in the Receiver's Hands, as it shall think fit, to be paid to the Treasurer of the Navy.

That at the End of every Year, the Receiver should be directed to state a General Account, and make Oath thereto before a Baron of the Court of Exchequer, which, being examined and approved by the Board, should be incorporated in the Annual Account of the Treasurer.

That the Fees upon the Amount of all Imprest Bills in Course, instead of One Half per Hundred Pounds, should be reduced to One Half per Thousand, which, from the very extensive Issues on these Accounts, we deem to be of sufficient Extent.

That the Fees received should be appropriated towards the Payment of the contingent Expences of the Office, and the Surplus, if any, to be paid, as above-mentioned, into the Hands of the Treasurer of His Majesty's Navy.

That the Table of Fees, authorized to be demanded, should be hung up in the most conspicuous Parts of the several Offices for general Information, and that at the End of each Year an Account of Fees received should be transmitted to us for our Inspection.

That upon a Vacancy happening in any of the several Departments, the same shall be filled up with the Clerks next in Rotation, unless, after due Examination, he should not be found qualified; in which Case the next in Seniority in the Branch shall be appointed to such Vacancy. By this Arrangement we conceive Emulation will be excited, and proper Encouragement be given to Industry and Ability.

That upon Vacancies taking place in any of the Departments, the several Commissioners should nominate in Rotation—the Comptroller however having Two successive Nominations; and that no Person should be introduced as a Clerk, without First paying the usual Gratuity (to be applied towards the General Fund) or without the Approbation of the Board; and that no Addition should be made to the intended Establishment, until we shall be satisfied of the necessity of the Measure, and shall have signified our Directions thereupon.

That as great Disadvantage has frequently arisen to His Majesty's Service, from the Practice of Public Officers acting as Agents to Individuals, such Practice should in future be prohibited under the severest Penalties; and Care should also be taken, that no Persons belonging to the Office be allowed to have any Interest in any Vessel hired for the Public Service, or in Stores or Provisions purchased or sold for the Use of the Public; that to this End, every Officer and Clerk should enter into a Bond, to Thrice the Amount of his Annual Salary, for the faithful Performance of his Duty, and that he will not receive, directly or indirectly, any Fee, Gratuity, Perquisite, or Emolument whatever, other than his established Salary; that he will not act as Agent to any Person whatever, having concern with Government, or be interested in any Stores, Wares, Merchandize, or Provisions, purchased or supplied for the Use of the Navy, or in any Ship or Vessel employed in the Service, or give Notice to any Person whatever, (unless called upon by lawful Authority) of any Sum or Sums of Money remaining unpaid on Ships Books or otherwise; and that upon Proof of Default, besides incurring the Penalty of the Bond, the Officer shall be immediately dismissed from his Employment; and that it should be also understood, that the like Penalty of Dismission should attach on
any

any Officer whatsoever, who shall hereafter take or receive any Premium or Consideration whatever for the Appointment of any Clerk or other Officer in His Majesty's Civil Service. The above Regulation, however, to apply only to those who have at present no such Agency, and to all those who shall in future be appointed, it being proposed to carry the Regulation into full Effect as soon as may be possible after the Termination of the present War.

That as a proper Encouragement to Officers to demean themselves faithfully, when any Officer from Age or Infirmary should be obliged to retire from his Situation, an Annuity should be granted him, not exceeding One Half the Amount of his Annual Salary.

That when it shall appear to the Commissioners, that any of the Officers, Clerks, or other Persons belonging to their Office, should be obliged, under the Circumstances above-mentioned, to resign, the same be notified to us, that we might authorize their being superannuated accordingly; and that we be at the same Time acquainted with the Salaries they held for the last Six Years of their Servitude.

That the Salaries to efficient Officers, as well as the Annuities to those who may be superannuated, should be inserted, Yearly, in the Ordinary Estimate of the Navy.

And as it is proposed that the Salaries shall be paid to the said Commissioners, and other Officers, free of all Deduction, we humbly beg Leave to suggest, that the Amount of the Land Tax chargeable on such Salaries, and all other Deductions, should be made good to them by the Receiver of Fees and Paymaster of Contingencies, out of the Money in his Hands, accruing from the Receipt of Fees or otherwise.

Which is, nevertheless, most humbly submitted.

A TABLE of the RATE of FEES to be paid on certain Instruments issued from the NAVY OFFICE.

Warrant		£.	s.	d.
appointing	a Surgeon	-	-	1 1 —
	a Master	-	-	1 1 —
	a Purser	-	-	1 1 —
	a Surgeon's Mate	-	-	— 10 6
	a Boatswain	-	-	— 5 —
	a Gunner	-	-	— 5 —
	a Carpenter	-	-	— 5 —
	a Sail-maker	-	-	— 5 —
	a Cook	-	-	— 2 6
	Leave of Absence	-	-	— 2 6
	D d 2			A Cer.

	£.	s.	d.
A Certificate—To Persons that have passed their Examinations for Lieutenants	—	10	6
Of their Time of Service	—	10	6
To Captains, Lieutenants, and others, that they have cleared their Imprests	—	2	6
To Warrant Officers applying for Superannuation	—	5	—
To Petty Officers and Seamen, to pass an Examination for Gunners, Pilots, &c.	—	5	—
To a Captain, to enable him to receive his Wages	—	10	6
To a Lieutenant, to enable him to receive his Wages	—	5	—
To a Surgeon	—	5	—
To a Boatswain, Carpenter, or other Officer, that they have passed their Accounts	—	5	—
To Purfers, that they have delivered in their Accounts for Freedom	—	5	—
For an Order—To the Officers of the Yards, to supply Merchant Ships with Stores	1	1	—
For Writing a Contract	1	1	—
a Bill of Sale for Ships	1	1	—
Petitions	—	—	6
For a General Protection	1	1	—
a Protection for a single Person	—	2	—
Upon the Amount of all Bills in Course, issued for Stores supplied, or Services performed	1	1	—
	per £.1,000		
Upon the Amount of all Imprest Bills in Course	—	10	—
	per £.1,000		

F E E S.

For a Contract for building of a Third Rate	15	15	—
a Frigate or 20 Gun Ship	10	10	—
a Sloop	5	5	—
a Bill of Sale for Ships (<i>per</i> £.1,000)	1	1	—
certifying Prize Lists	1	6	—
making out Dead Cloaths Bills when omitted to be sent with their Tickets (<i>per</i> Cent.)	1	1	—

For

	£.	s.	d.
For certifying and entering Dead Cloaths Bills on the Books for Payment	1	1	—
Pensions above £.100 per Ann.	1	1	—
stating Claims of Head Money, and making out Bills to the Claimants (<i>per</i> £1,000.)	1	1	—
entering the Sign Manuals for Allowances payable out of old Stores	1	1	—
examining, tracing, and checking Purfers Viſtual-ling Books, depending on the Amount of their Balance Bills (<i>per</i> Cent.)	—	15	—
Superannuation of Gunners, Boatſwains, and Car-penters	—	10	6
making out Warrants, granting Leave of Abſence to Purfers of Ships in Ordinary, once a Quar-ter (<i>per</i> Ann.)	—	10	6
making out Bills for Salvage of His Maſteſty's Ships taken from the Enemy (<i>per</i> £.1,000.)	—	10	6
Letters to the Trinity Houſe to examine Maſters and Pilots, and report their Qualifications	—	5	—
certifying Purfers Tobacco Liſts, per Cent.	—	5	—
Copies of Admiralty Orders diſpenſing with Of-ficers Accounts	—	2	6
Copies of Admiralty Orders for the Entry of Pur-fers, notwithstanding their Accounts for for-mer Ships are not paſſed	—	2	6
making out Bills for Salvage of Anchors and Ca-bles belonging to His Maſteſty's Ships	} from 2 6 to 10 6		
ſtating the Caſes of Greenwich Hoſpital, for the Recovery of Prize Money			
noting Affidavits diſpenſed with for Half Pay	—	2	6
making out Bond Tickets	—	2	6
ſearching Ships Books demanded and taken by Act of Parliament 32 Geo. III.	—	1	—
paſſing Purfers Slop Accounts, for a	£.2 2 — per Annum.		
1ſt and 2d Rate			
3d	1	11	6
4th	1	1	—
5th	—	15	6
6th	—	10	6
Sloops	—	7	6
Tenders	—	15	6
Transports	—	2	6

EXAMINATION of JOHN DAVIS, Esq. Cashier for paying Seamen's Tickets; taken the 17th Day of July 1797.

Q. SINCE 1st May 1795, how many Seamen have allotted their Wages for the Support of their Wives and Families?—*A.* 8,114—to this Day, of which about 1000 are in London—some are in Ireland, but the principal Part in Great Britain.

Q. Does any Correspondence take Place in consequence of this?—*A.* A very great One; sometimes I send Letters, to the Amount of Two or Three Hundred in a Day. I have never been absent from my Office Two Days in the whole Time since the first Institution of the Office, and it is full of Business—a great deal of which relates to the Allotment, and a great deal of other Business. A considerable Number of Accounts are kept of the Allotments which are transmitted to the Navy Board Monthly, and are very voluminous.

EXAMINATION of THOMAS WILSON, Esq. Ledger Keeper to the Branch for entering Officers Bills; taken the 17th Day of July 1797.

THE Object of the Act of Parliament by which this Branch was established in the Navy Pay Office, was to enable the Officers of His Majesty's Navy to draw their Pay by Bills of Exchange upon the Commissioners of the Navy, whether Abroad or at Home; by which Regulation they might avoid considerable Expences, to which they were subject by the old Mode of Payment, such as Interest on Advance from their Agents, &c.

The Branch consists of a Ledger Keeper, Assistant, and a Clerk, in Addition to whom Two extra Clerks are employed, though not nominally appointed, in consequence of the particular Business of the Branch extending, together with other Business thrown into it.

The Number of Accounts opened, by the Officers of the Navy availing themselves of this Mode of receiving their Pay, amount at this Time to upwards of Two Thousand Two Hundred (and are Daily increasing) drawing their Pay by Quarterly Bills.

Another Duty belonging to this Branch is the Remittance of Half Pay and Pensions to the Parties, in whatever Part of the Country they reside, by Bills upon the Collectors of the Revenue nearest to them.

An ACCOUNT of the Salaries, Allowances, New Year's Gifts, and Perquisites, received in the Admiralty Office for One Year, ending the 31st December 1796; together with the Amount of Stationary and Incident Bills during the same Period, and the Emoluments received by each Officer therein from Pensions or Places, or other Employments under Government.

NAMES.	RANK.	Total of Salaries, Fees, &c. Net.			Pensions, or Places, or other Employments under Government.
		£.	s.	d.	
Evan Nepean, Esq.	First Lord Commis- sioner	2,799	10	0	Secretary to the Commissioners of the Charity for poor Widows, 60l.—Clerk of the Crown and Courts at Jamaica, during such Time as he shall perform the Duties thereof in Person, and behave well therein.
	Six other Lords	5,157	0	0	
	Commissioners	5,242	4	6	
	Secretary				
William Marfden, Esq.	Second Secretary	1,931	18	0	Naval Officer of Dominica and St. Vincent, 116l. 4s. 11d.
Charles Wright, Esq.	Chief Clerk	1,333	11	8	Purser of a Line of Battle Ship.
Joseph Belfon	1st established Clerk	568	10	9	Secretary to the Privy Seal, 30l.—Deputy to two Clerks of
Robert Robinson	2d	409	11	6	Ditto, 80l.
William Gimber	3d	356	17	2	
Thomas Kite	4th	544	9	10	
William Gascoigne	5th	254	3	11	
William Pearce	6th	184	6	10	
Mitchel Hollinworth	1st Extra Clerk	307	0	0	
Robert Maxwell	2d	207	0	0	
Edward Bancs	3d	107	0	0	
A. M. Raymond	4th	107	0	0	
Henry Wright	5th	102	15	0	
William Reynolds	6th	102	15	0	

NAMES.	RANK.	Total of Salaries, Fees, &c Net.		Pensions, or Places, or other Employments under Government.
		£.	s. d.	
John Dyer	7th Extra Clerk	102	15 0	Deputy to the Secretary of Greenwich Hospital, 96l. Purser to a Line of Battle Ship.
James Cutforth	8th	242	15 0	
James D. Barker	9th	92	15 0	
Robert Keltie	10th	92	15 0	
Thomas Hollinworth	11th	92	15 0	
Richard Kiley	12th	92	15 0	Purser of a Line of Battle Ship.
Charles Sayer	13th	92	15 0	
George Hawden	14th	92	15 0	
Samuel Thurtle	15th	92	15 0	
Charles Sedgwick	Keeper of the Minutes	150	0 0	
George Coombe	1st Marine Clerk	357	19 0	Contract for supplying Coals, Candles, and Turnery Ware to the Office, and keeping Locks, &c. in repair, 300l.
Samuel Mofs	2d - Ditto	111	5 0	
William Millman	Head Messenger	108	15 6	
Robert Potts	Assistant Messenger	47	11 10	
James Powell	— Ditto	37	11 10	
John Winchester	— Ditto	30	0 0	Contracts for supplying the Lamps with Oil, &c. 375l. 10s.
Evan Evans	— Ditto	30	0 0	
George Houffen	Porter	30	0 0	
Charles Winchester	—	61	3 10	
John Crockford	Watchman	24	8 8	
Thomas Sandford	— Ditto	24	8 8	
Elizabeth Bell	— Ditto	21	8 8	
Elizabeth Hill	Houfekeeper	40	0 0	
David Coombes	Necessary Woman	65	5 0	
S. P. Cockerell	Gardener	60	0 0	
William Bennett	Inspector of Repairs	30	0 0	
	Printer	120	0 0	

NAMES.	RANK.	Total of Salaries, Fees, &c. Net.	Pensions, or Places, or other Employments under Government.
S. Bentham, Esq.	Inspector General of Naval Works	£. s. d. 693 15 0	The present Inspector General has an Additional Salary of 50l. per Annum, subject to Deductions, in Consideration of his relinquishing the Employments he held in Russia.
Samuel Bunce	Architect and Engineer	370 0 0	
Samuel Reke	Mechanist	370 0 0	
James Sadler	Chemist	370 0 0	
James Burr	Druggist	185 0 0	
John Peake	Secretary	277 10 0	
Thomas Darch	1st Clerk	138 15 0	
	2d Do.	97 10 0	
John Feteer	Porter	40 0 0	
Alex. Dalrymple	Hydrographer	512 10 0	
John Walker	Assistant to Ditto	97 10 0	
George Roebuck	Inspector of Telegraphs	277 10 0	
Marine Pay Establishment.			
Hon. Geo. Villiers	Paymaster of Marines	283 0 0	
Charles Cox	Agent of Marines	338 0 0	

PARTICULARS relating to Incidental Expences of the Admiralty Office.

	£.	s.	d.
Disbursements for Secret or Special Services -	11,327	0	3
Messengers Journies and Errands - - -	2,326	0	3
Travelling Expences paid to Officers of His Majesty's Navy, and other Persons, bringing Dispatches -	1,939	4	2
Postage of Letters and Packets - - -	626	0	8
Amount of Tradesmen's Bills for Work done at the Admiralty, in Repairs of the Office and Houses, &c.	2,142	17	1
Annual Amount of House and Land Taxes, and Rent for a Piece of Ground on which a Part of the Admiralty Premises are erected - -	332	0	0
Printing and Rolling Presses for the Office, with Materials appertaining thereto - - -	172	6	3
Expence of Honorary Medals to particular Officers in his Majesty's Navy, on the Occasion of a Victory obtained over the Fleet of the Enemy -	402	9	0
Expence incurred by the Captains and Officers belonging to His Majesty's Ships Ramillies, Robust, York, and Eurus, on the Occasion of Troops being embarked on board those Ships - - -	362	0	0
Paid to Morocco Merchants, as a Compensation for Losses sustained by them under peculiar Circumstances; also in occasional Donations to distressed Dutch Seamen - - -	253	13	0
Paid to John Ibbetson, Esq. (late Second Secretary of the Admiralty) in lieu of the Taxes upon his Pension for One Year - - -	205	1	0
Ditto to Sir Geo. J. Duckett, Bart. (late Deputy Secretary) in lieu of the Taxes upon his Pension for the same Period - - -	80	0	0
Ditto to Sir Harry Parker, Bart. (late Chief Clerk) and to Mr. Thomas Fearn and Mr. James Freshfield, Two other Clerks, the Amount of the Taxes upon their respective Pensions for One Year -	109	16	5½
Expence of French News-papers, copying French Charts, and translating Foreign Papers, not being in the French or Spanish Languages - -	126	2	6
Amount of Petty Disbursements under various Heads; such as Parish Dues, &c. - - -	1,832	11	6
	£. 22,237	2	1½
Amount of Allowances (included in separate Account)	2,346	3	0
Total of incidental Expences - -	£. 24,583	5	1½

LETTER

LETTER from Evan Nepean, Esq. dated June 29, 1797.

SIR,

Admiralty Office, June 29, 1797.

IN pursuance of an Order of the Select Committee of the House of Commons on Finance, &c. communicated to me in your Letter of the 3d of last Month, that there be laid before the said Committee, "An Account of the Salaries, Allowances, New Years Gifts, and Perquisites, received in the Office of the Admiralty, for One Year, ending 31st December 1796.

I am commanded by my Lords Commissioners of the Admiralty to inclose to you an Account, which has been prepared by their Direction, containing the Particulars desired by the Committee, including the Marine Pay Office, in order that the same may be laid before them.

In Explanation of that Part of the Order of the Committee which directs a Distinction to be made of what Parts of the said Establishment, and of the said Emoluments received by any Officer thereof, are temporary, and when the same may be expected to cease; I have their Lordships further Commands to acquaint you, that no Reduction of the present Establishment of this Office can take place, during the Continuance of the War, without Prejudice to the Public Service; but that on the Return of Peace, most, if not the Whole, of the extra Clerks, who have been engaged in consequence of the War, will, as hath been usual on such Occasions, be discontinued; but the Number of Clerks so to be discontinued cannot be ascertained until the Extent of the Force intended for the Peace Establishment shall be known.

The Amount of the Fees and Gratuities received by the Secretaries and Clerks, which form a very considerable Part of their Emoluments, will of Course be diminished in a material Degree, on the Return of Peace; but the Extent of such Diminution, which must depend on Circumstances, cannot now be accurately estimated. Recourse may however be had to the Report of the Commissioners of Enquiry, from which some Judgment may be formed of their probable Extent. None of the other Emoluments, excepting the additional Salary of Two Hundred Pounds per Ann. allowed to the Marine Paymaster in Time of War, are of a temporary Nature.

am, Sir, &c.

Evan Nepean.

LETTER from Evan Nepean, Esq. dated June 29, 1797.

SIR,

Admiralty Office, June 19, 1797.

IN compliance with an Order of the Select Committee of the House of Commons on Finance, &c. signified in the Precepts dated the 22d of last Month and 9th Instant, "that there be laid before the Committee a Copy of the Authority under which the Establishment of Inspector General of Naval Works has taken place, as also the Reasons for that Increase of Expence in the Admiralty Department, and the Duties required to be performed by the new Board; and an Account of the Probability of any Reduction taking place, and to what amount, in the Department of Telegraphs, and in the Office of Commissioners of the Navy, upon the Return of Peace;" I have the Honour of inclosing to you, for the Information of the Committee, a Copy of His Majesty's Order in Council, dated the 23d of March 1796, directing the Establishment of the Inspector General of Naval Works; in which the Reasons for making that Establishment, and the Duties of each Officer respectively are explained.

With respect to any Reduction in the Department of Telegraphs, and in the Office of the Commissioners of the Navy, on the Return of Peace, I have their Lordships further Commands to send to you inclosed a Letter from the Commissioners of the Navy upon the Subject; and to acquaint you, that at the Termination of the War, the Whole of the Establishment of Telegraphs will be discontinued.

I have the Honour to be, Sir, &c.

Evan Nepean.

EIGHTEENTH REPORT.

TRANSPORT OFFICE.

Ordered to be printed 19th July, 1797.

THE Transport Office is a newly created Board, and was instituted in July 1794, at first for the Superintendence of the Transport Service only ; but to that Employment has since been added the Management of the Prisoners at War, in Health, at Home and Abroad.

§ 1. The Establishment* consists at present of Five Commissioners, a Secretary, Six Clerks, a Surveying Officer, an Inspecting Officer, Two Storekeepers, Six Messengers and Porters, and a Housekeeper, with Eleven Clerks in the Department of Prisoners of War. Your Committee have annexed a detailed Account of the specific Duty of each of the Offices † ; and a Statement of the other Employments, Places, or Pensions which the several Officers upon this Establishment hold under Government.

The immediate Duty of this Office, so far as relates to the Transport Service, used to be performed by the Commissioners of the Navy ; except in some Instances, where the Ordnance or other Departments hired the Transports wanted for their own immediate Service : And the present Transport Board state to Your Committee, That they have pursued the Modes of engaging Transports which were practised by the Navy Board when the Transport Service was under its Directions ‡ ; but, from the very great Extent to which the Transport Service has been carried during the present War, it was thought expedient to constitute a distinct Board, to

* Supplement (B.)

† Supplement (A.)

‡ Supplement (C.)

transact the Business of that extensive Branch of the Naval Service; and from the unparalleled Extent to which that Service has been carried during the present War, it appears highly proper that every possible Check and Controul should be put over so vast an Expenditure of the Public Money. It appears to Your Committee, that since the Institution of this Board, which took place in July 1794, to 22d June 1797, the Tonnage of Vessels, hired as regular Transports for Four or Six Months certain, amounted to 99,656 Tons; that the Tonnage of the Vessels hired on Freight for Service amounted to 178,560 Tons; making the whole Tonnage 278,216; and that the Total Expenditure for this Service, during this Period, has amounted to £.4,088,524. 3s. 5d.

§ 2. The total Expence of this Establishment, for the Year 1796, is stated to have been as follows:

Salaries and Allowances	-	-	£.8,838	12	0
Contingent Expences	-	-	3,907	12	2
Travelling Charges and Extra Pay	}		583	15	6
to Officers on distant Duty					
Total paid by the Public			<u>£.13,329</u>	<u>19</u>	<u>8</u>

The Fees* which were received from Individuals amounted, in the Transport Department, to £.2,128 7 6

Do. Prisoners of War, to - - - 114 7 6

making together £.2,242. 15s. out of which Sum there has been paid to Clerks £.1,650, and for Taxes on Salaries £.334. 7s. 6d, which is carried forward to the Account of the Year 1797.

Deducting therefrom the Sum of - £.13,329 19 8

The Taxes paid to Government 334 7 6 }
and Balance carried to 1797, 258 7 6 } 592 15 0

The Expence to the Public, for the Year }
1796, appears to have been - } 12,737 4 8

* Supplement (D.)

§ 3 How far this Board has contributed to lessen the Amount of the Expenditure in this Article, or to forward the due Execution of the Service, beyond what the Commissioners of the Navy might have done, if it had continued under their Direction, is a Point upon which Your Committee have not the Means of forming any Opinion ; but as the Board was constituted for the exprefs Purpose of directing the Transport Service, and of regulating the Care and Custody of the Prisoners, during the War, it is presumed that the Duration of the Establishment will not be longer than the Continuance of the War ; at the Termination of which, no Reason appears to Your Committee, why the Transport Service may not be put wholly under the Direction of the Commissioners of the Navy, as recommended by the Commissioners of Enquiry in their Report on that Office, and the Expence of a separate Board for the Transport Service be saved, without any Detriment to the Public.

July 19, 1797.

EXAMINATION of WILLIAM HARDING, Esq. (Accountant of the Transport Office) taken the 30th Day of June 1797.

Q. WHEN was the Transport Board established?—*A.* In July 1794.

Q. By whom was the Business performed before the Establishment of the Board?—*A.* By the Navy Board; except in some particular Instances by the Ordnance.

Q. Has the Establishment of the Transport Board been altered since its first Appointment?—*A.* It did consist of Three Commissioners—but Two additional ones have been appointed for the Purpose of transacting the Business of Prisoners of War, in Health, at Home and Abroad.

Q. Do the Commissioners transact the Whole of their Business in Town at their Office, or do any of them go down to different Ports to make the Contracts, and view the Condition of Ships to be hired for that Service?—*A.* The Whole of the Contracts are made at the Office, excepting two or three Instances, where small Vessels have been hired for particular Services at the Out Ports; they occasionally go down to Deptford, where the Ships generally are that are to be employed, and view them.

Q. Are extra Charges made by the Commissioners when they go to view the Transports at Deptford?—*A.* The extra Charges are Thirty Shillings per Day; I believe that includes the Expences, to the best of my Recollection—Three of the Commissioners are Captains in the Navy; the Secretary is a Purser to the London; the Surveyor is a Master and Commander: The Board sits every Day from Ten till Four, or as much longer as the Business requires.

Q. Is any Fee taken for making any Contract, or passing any Account on the Transport Service?—*A.* Yes.

THE DUTIES of the several Branches in the Transport Office, and for the Care and Custody of the Prisoners of War.

The BOARD.

THE Board take into Consideration, and direct Answers to all Correspondence upon the Subject of Transports and Prisoners of War; issue Directions to Agents and Officers employed under them, pursuant to Orders received from the Lords Commissioners of His Majesty's Treasury, the Lords Commissioners of the Admiralty, His Majesty's Principal Secretaries of State, His Royal Highness the Duke of York, or the Secretary at War, with respect to the

the Embarkation of Troops and Baggage, the Provision of sundry Articles for the Accommodation of His Majesty's Troops bound on Foreign Service; the Supply of Victualling and Cloathing to Prisoners of War, in Health, in Prison and on Parole, both Abroad and at Home; the Provision of Tonnage for Victualling, Ordnance, and other Stores, for the Subsistence and Supply of His Majesty's Troops, Ships, and Garrisons Abroad; and, generally, execute a great Variety of these and other more minute Services, from the above and other Offices, which relate to the Duty of Transports, and to the Care and Custody of the Prisoners of War.

THE SECRETARY.

His Duty is to receive the Directions of the Board relative to the Correspondence, as in other Departments.

ACCOUNTANT and CLERKS for the Transport Service.

Their Duty is to make out all Charter-Parties for the Hire of Ships, and Contracts for the Purchase of Stores; to examine and state the Accounts of Agents and other Persons on their Disbursements; to state to the Board all Claims for the Freight of Transports, and to make out Bills for Payment of the Freight due to them, and for Stores purchased, to enter and register the same, and to charge them against the Ships or Persons they relate to; to prepare Orders for the Payment of all Bills of Exchange, and Lists of all Bills payable in Course for the Treasurer of the Navy; to make out Accounts of all Expences for the Transport Service, the Account of the unsatisfied Debt on the 30th of September, and 31st of December Annually; to examine the Accounts transmitted by the Treasurer of the Navy on the 15th and last Days of every Month, of his Receipts and Payments during those Periods, and to state Monthly an Account Current between the said Treasurer and the Transport Board.

Another Branch of the Duty of the Accountant and Clerks consists in charging the several Articles of Stores supplied, against the Transports or Agents receiving them; examining the Expenditure thereof, and, upon any Deficiency, making out Accounts of the same, in order that the Ship-owners or Agents may be made responsible for the Amount thereof.

Another Branch of their Duty is, to pay the Wages of the Crews of several of His Majesty's Ships, employed as armed Transports; to examine the Muster Books, and make out regular Pay Lists, and to keep Accounts thereof; to examine and keep Returns of all the Ships employed in the Transport Service, their Destinations, Times of Sailing and Arrival; to prepare for the Board Lists of Trans-

ports, with the Services they are appointed to perform; to keep an Account of the various Embarkations of Troops and Stores, as well as of every other Matter which relates to the actual Employment of the Ships in the Transport Service.

**CORRESPONDING CLERK, with Assistants, for the
TRANSPORT DEPARTMENT.**

Their Duty is to carry on the general Correspondence of the Board, on the Business of the Transport Service.

**ACCOUNTANT and ASSISTANTS for the Department of Prisoners
of War for the
HOME SERVICE.**

Their Duty consists in examining and adjusting the various Accounts and Vouchers of the Agents, Storekeepers, and other Persons employed at the several Prisons and Places of Parole, and reporting thereon to the Board; in making out, entering, and registering Bills of Exchange, Imprests, and Clearing Bills to Contractors, Tradesmen, and other Persons; in making out Weekly Accounts for the Admiralty, of the Number of French, Spanish, and Dutch Prisoners, in Great Britain and Ireland.

**ACCOUNTANT and ASSISTANTS for the Department of Prisoners
of War for
FOREIGN SERVICE.**

This Branch has nearly the same Kind of Business as the other, excepting only the making out the Weekly Accounts for the Admiralty.

**CORRESPONDING CLERK, with Assistants, for the
PRISONERS OF WAR DEPARTMENT.**

Their Duty is to carry on the general Correspondence of the Board on the Business of the above Two Departments for Prisoners of War.

An ACCOUNT of the Emoluments of the several Officers upon the Establishment of the Transport Board, arising from Places, Pensions, or other Employments under Government.

NAMES.	Quality.	Salaries per Annum.	REMARKS.
Rupert George, Esq.	Commissioner	£. 1,000	Captain in the Navy.—Receives no other Emolument from Government. Has a Pension of £. 300 per Annum for 31 Years, which commenced on the 5th July 1776, and was granted him on Condition of going out with Lord Howe as one of the Secretaries, under the Commission for restoring Peace with America. For this Purpose he had Leave of Absence from his Duty as Solicitor and Clerk of Reports to the Board of Trade, which, with Salary and Fees, was reputed worth about £. 400 per Annum; but on his Return from America in July 1778, this Office was in Possession of another Person; and therefore a further Allowance of £. 100 per Annum was made to him in lieu of it, during Pleasure.
Ambrose Serle, Esq.	Ditto	1,000	Captains in the Navy.—Receive no other Emolument from Government. Receives no other Emolument from Government.
John Schank, Esq.	Ditto	1,000	
W. Albany Otway, Esq.	Ditto	1,000	
John Marfh, Esq.	Ditto	1,000	
Alexander Whitehead	Secretary	400	Purser of his Majesty's Ship London—Emoluments uncertain.

CLERKS

CLERKS IN THE TRANSPORT DEPARTMENT.

NAMES.	Qualify.	Salaries per Annum.	REMARKS.
William Harding	Clerk	£. 250	Receive no other Emolument from Government.
William Bickerton	Ditto	180	
John Woodroffe	Ditto	150	
William Howard	Ditto	120	
James Pettitt	Ditto	110	
Thomas Harding	Ditto	80	

PRISONERS OF WAR DEPARTMENT.

Receives a Salary after the Rate of 200*l.* per Ann. as Clerk to the Commissioners for the Issue of Exchequer Bills, advanced to Persons trading to or connected with the Islands of Grenada and St. Vincent.

Alexander McLeay	1st Clerk	200	Receive no other Emolument from Government.
John Smyth	Ditto	200	
William Fry	Ditto	200	
Alexander Adam	Translator	130	
William Smyth	Clerk	120	
John Lillie	Ditto	120	
Robert O. Smyth	Ditto	90	
James Cathrow	Ditto	90	
Edward Roper	Ditto	80	
Thomas Dean	Ditto	80	
John Bazlee	Ditto	80	

An ACCOUNT of the Amount of the Sums paid for the Transport Service since the Institution of the Transport Board, to the present Time; distinguishing the Amount of the Sums paid in each Year.

Year.	Paid in ready Money.	Paid by Bills of Courfe.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
1794 -	17,000 0 0	130,900 7 11	147,900 7 11
1795 -	63,397 6 9	1,453,764 15 0	1,517,162 1 9
1796 -	100,000 0 0	1,735,926 8 3	1,835,926 8 3
1797 -	15,000 0 0	572,535 5 6	587,535 5 6
£.	195,397 6 9	3,893,126 16 8	4,088,524 3 5

An ACCOUNT of the Manner in which the Contract for the Hire of Transport Vessels is made by the Board.

The general Mode of engaging Transports is similar to the antient Practice, when the Transport Service was under the Direction of the Navy Board. Sometimes Brokers are employed to find out proper Ships, when required; and their Tenders having passed the Examination of the Board, Orders are issued for the inspecting Agent (who is a Naval Officer) and the Shipwright, Officers of this Department, to examine them, as to their Condition and Fitness for the Service in View, and to make a distinct Report to the Office. At other Times, Advertisements for Tonnage are published in the Papers; and the Ships proposed undergo the same Process before acceptance. In general, it has been found of more Advantage to employ the Brokers to take up Ships, by One or Two at a Time as they may be wanted, than to publish the Tonnage required; as this last Measure has tended to inform the Ship Owners of the Public Necessity, and to give them an Opportunity, especially when there happen to be but few Ships of the Class required, to enter into Combinations for raising the Price. The Form of a general Charter Party accompanies this Statement, for a further Explanation.

After the Ships are engaged, the Inspecting Officer, and occasionally a Sea Commissioner, surveys their Outfit, in order both to hasten the Service, and to prevent Abuses.

An ACCOUNT of the Fees received in the Transport Office, and the Amount thereof, for the Year 1796; and also of the Application thereof, during the same Period.

The following Fees have been charged upon the same Scale with those of the Navy Board, while the Business was under their Direction.

	£.	s.	d.
For a Charter Party, and first Bill of Imprest, on Account of the Freight of the Ship hired - - -	3	3	0
Each subsequent Bill of Imprest - - -	0	10	6
Upon passing a Ship's final Account, 1 <i>l.</i> 1 <i>s.</i> per 1,000 <i>l.</i> on the Balance due.			
Upon Contracts of considerable Amount, where several Bills are made out for the Payment thereof - - -	1	11	6
per £.1,000			
Warrant of Appointment to a Captain, Agent of Transports - - -	2	2	0
Ditto - - - to a Lieutenant - Ditto -	1	1	0
Passing an Agent's Account, at the Rate of 2 <i>l.</i> 2 <i>s.</i> per Annum for the Time employed.			
The Amount received, according to the above Statement, for the Year 1796, was for the Transport Department - - -	2,128	7	6
Prisoners of War - - -	114	7	6
	<hr/>		
	2,242	15	0

Out of which the following Payments have been made, viz.

To the several Clerks - - -	£.1,650	0	0
Taxes on Salaries - - -	334	7	6
	<hr/>		
	1,984	7	6
	<hr/>		
	£.258	7	6

The Balance of Two Hundred and Fifty-eight Pounds Seven Shillings and Six Pence, carried forward to the Account of the Year 1797.

W. Harding,
Chief Clerk and Accountant.

NINETEENTH REPORT.

SECRETARY AT WAR,
COMPTROLLERS OF ARMY ACCOUNTS,
AND PAYMASTER GENERAL.

(Ordered to be printed, 19th July, 1797.)

YOUR Committee, in proceeding to examine the Offices of Secretary at War, Comptrollers of the Army Accounts, and Paymaster General of the Forces, conceive that they shall be enabled to discharge their Duty with more perspicuity by including them in one View, than if each had been made the Subject of a distinct Report.

§ 1. Respecting the Regulations and Checks which have been applied, in order to controul the Public Expenditure in these Departments, and how far the same have been effectual, Your Committee think it most convenient to state distinctly, 1. What have been the Regulations and Checks; and, 2d. How far they appear to have been effectual.

1. On entering into the First Question, they observe, that the Examination of Accounts, both in the Office of the Secretary at War, and in that of the Comptrollers of the Army Accounts, is generally speaking, previous to the Issue or Payment of Money; the Examination of all Accounts subsequent to Payment, if the Persons receiving Money become thereby Public Accountants, comes under the Commissioners for auditing the Public Account, and belongs to another Head of Enquiry.

SECRETARY AT WAR.

Your Committee, beginning with the Office of the Secretary at War, have obtained a general Description of the Nature of the Accounts which come into his Office, and the Form of the Examination they undergo there. The First Head consists of the Annual Accounts of the ordinary and incidental Charges of established Regiments; the Second may not inaccurately be defined to be Regimental Extraordinaries, or incidental Expences more properly belonging to established Corps than to the Army in general, which latter are known by the Term "Extraordinaries of the Army." All Claims made by the Regimental Agents come under the Inspection of the "Examiner of the Army Accounts," to whose Office they are transmitted of course, in virtue of a general Delegation of that Duty to him by the Secretary at War; after his Examination and Report, the Secretary at War, in many Instances, orders partial Issues of Money by Letter to the Paymaster General. No final Payment is made, except under the Authority of a Warrant countersigned by the Secretary at War, and in most Instances by Three Lords of the Treasury. The Regimental Agents account finally to the Secretary at War.

Your Committee, desirous of giving a clear Description of the Forms under which all Payments derived from the Establishment are conducted, have inserted the following Papers in their Appendix:

- 1st. The Establishment of a Regiment*.
- 2d. The Warrant from the War Office to make out Debentures, with the State of Charges annexed*.
- 3d. The Debenture made up at the Pay Office.
- 4th. The final or clearing Warrant.
- 5th. The Pay Office State.

* Supplement (A.)

They also beg to refer the House, for a further Explanation of this Part of their Enquiry, to an Extract of a Paper received from the Treasury, and which they have annexed to this Report.

COMPTROLLERS OF ARMY ACCOUNTS.

Your Committee, in proceeding to the Examination of the Duty of the Comptrollers of the Army Accounts, as tending to regulate and check the Expenditure under the Head of Army Services, having ascertained that they are a Board, to which Accounts relating to the Extraordinaries of the Army are referred previous to Payment, have called for Information on this Subject both from the Commissioners of the Treasury and the Comptrollers. They find, on an Examination of the Returns from these Offices, that they necessarily contain a Repetition of the same Facts and Remarks, yet as each is clear in its Explanation, and as they mutually tend to elucidate each other, they have thought it neither useless or unnecessary to annex them both entire.

A very considerable Proportion of the Extraordinaries of the Army, namely, upwards of £.1,000,000 in the last Year, appearing to have been paid, as it is termed, "without Account." Your Committee have thought it their Duty to call for a distinct Explanation of the Meaning of Payments made "without Account," as distinguished from Money paid "subject to Account*." They find by the Treasury Return, that the Claims of Persons for Services to be paid without Account are subject to a strict Examination, by every Means which can elucidate the Case, before the Comptrollers of Army Accounts, in such Questions as come under their Cognizance. Specific Services, which require no subsequent Examination, are so paid; viz. 1. Services or Pay at Rates authorised by some previous Instrument; 2. Subsi-

* Supplement (B.)

dies and Pay of Foreign Troops; 3. Purchases or Services which undergo a competent Examination before Payment; 4. Balances of settled Accounts. The Persons so receiving do not become Public Accountants, i. e. are not liable to account a Second Time, and finally, before the Commissioners for auditing the Public Accounts. Persons receiving Money on Account, are, Public Military Officers, Commissaries and Contractors at Home and Abroad, who, in Addition to an Examination of their Claims before Advances are made, account finally also as Public Accountants before the Commissioners.

With regard to the Regulations and Checks applied to control the Expences known by the Term Extraordinaries of the Army, Your Committee have thought it adviseable to distinguish those which originate at Home, from those which are wholly incurred Abroad, as being paid in a different Manner, and being subject to Regulations and Checks not only differing in their Form, but probably in some Degree in their Efficacy, from those applied to Foreign Expenditure.

The particular Expences, under the Head of Extraordinaries of the Army incurred at Home, are 1st. On Account of Provisions and Stores purchased at Home for the Use of Troops serving at Home or Abroad*. When these Articles are supplied by Contracts on Advertisements from the Treasury, the Tenders are referred to the Comptrollers, and the lowest Bidder being ascertained, the Terms of the Contract are settled by them, in the doing which every Care is taken to ensure the due Execution of the Service, and prevent Frauds and Abuses. 2d. On Account of Bread, Wood, Straw, and Forage, which are now supplied for the Use of the Camps in Great Britain by small local Contracts made by Commissaries appointed for this Purpose, and acting under Instructions prepared by the Comptrollers of the Army Accounts, one Condition whereof has been, that the Property in the

* Supplement (C.)

Article contracted for should remain in the Contractor till the same is delivered to the Troops. 3d. On Account of Bread for Troops in Barracks, which is supplied on a Commission of £.2½ per Cent. on the Value, the Person supplying being obliged, before he can obtain any Payment, to make Oath that he has not, directly or indirectly, received any Profit arising from the Price of the Article. 4th. A further Head of this Species of Expenditure arises from the Bills of the Apothecary General for Medicines and Surgeons Instruments supplied by him for the Use of every Corps serving at Home or Abroad. 5th. The remaining Article (independent of all casual Claims for Supplies furnished, or Services performed for His Majesty's Armies serving Abroad or at Home, which are referred to the Comptrollers of Army Accounts) arises from the Supply of the Invalid Cloathing.

All and every Voucher proving the Validity of Claims for the Supply of the above Articles, namely, the Certificates of Quality, of Price, from the proper Officers, the Receipts of the Parties to whom they are officially delivered, with every Species of Proof connected with the Case, must be produced to the Comptrollers of the Army Accounts, and is carefully examined by them before they advise any Advance to be made on Account, or any final Payment to be directed for Performance, of any of the above Services. The Instrument directing any such Payment is a Warrant addressed to the Paymaster General, and signed by Three Commissioners of the Treasury.

The Extraordinaries of the Army incurred Abroad are; First, The contingent and extraordinary Expences of His Majesty's Governments, the Charges of Fortifications, Pay of Militia, &c. Abroad. These several Expences are defrayed by the Means of Bills drawn by the Governors (to whom, as will appear hereafter, Instructions for their Conduct are duly given) on the Treasury, accompanied by a Specification of the Nature and Particulars of the Expenditure.

These Bills with their Explanation are referred, before their Acceptance, to the Office of the Secretary of State, or the Office having regular Cognizance of the Nature and Necessity of the Service for which the Expence was incurred. The Quarterly Accounts of the Governors are referred to, and examined by the Comptrollers of the Army Accounts, who report their Remarks thereon to the Board of Treasury. These Accounts undergo a Second Examination, and are finally passed by the Commissioners for auditing the Public Accounts.

A Second Species of Expenditure, under this Head, arises from casual Claims for Foreign Troops under Treaties, and for extraordinary Services performed. These Treaties are registered in the Office of the Comptroller of the Army Accounts, and all Claims depending thereon are referred to them for their Report by the Treasury. In this Case the Comptrollers compare the Claim with the Terms of the Treaty; with the Schedule of the Persons composing each Corps; with the Rate of Pay annexed to each Rank; and with the Muster Rolls certified by the British Commissary of Musters. The Sums from Time to Time due are certified to the Treasury before Payment is made.

The Third and last Head of Army Services consists of the extensive and multifarious Extraordinary Expences of active Armies Abroad.

Your Committee have, in this Instance, conceived it to be adviseable to refer to the Seventh Report of the Commissioners appointed by Act of Parliament to state the Public Accounts, and find, that in the Course of their Examination of this very extensive Question, they recommended; 1st. That no Military Officer should himself have a Property or Interest in any Article which his Duty obliged him to provide for the Public Service: 2dly, That no Payment should be made by the Military Officer belonging to any Department, (such as Quarter or Barrack Master General, Inspector of Hospitals,

Hospitals, Commanding Engineers, &c. &c.) but that every Expence should be paid by the Deputy Paymasters General, in pursuance of a Warrant from the Commander in Chief; 3dly. That all Vouchers, proving any Payments, should be subject to a careful and speedy Examination by Persons appointed for the Purpose, on the Spot where the Expence was incurred.

Your Committee have to observe, that since the Commencement of the present War, the whole System of conducting these Extraordinary Expences of Armies serving Abroad has undergone a careful Revision, and has, in many Respects, been materially altered, and, as it should seem, with a considerable Probability of Advantage to the Public Service.

During former Wars, every Person at the Head of a Department, such as Quarter and Barrack Master General, Inspector of Hospitals, Commissaries, and Commanding Engineers, were all separate Accountants before the Auditors, Money being imprested to each on Account, the Examination of which was necessarily delayed till a long Period after the Service was performed. In the present War, the Whole of the Extraordinary Expences of an Army serving Abroad are conducted by the Means of a Commissary General, who receives and has charge of all Provisions and Stores sent for the Use of the Troops from this Country; who purchases or provides, under the Direction of, or in concurrence with the Commander in Chief (without whose Authority no Service can be performed or Expence incurred) such Articles as may be more conveniently obtained on the Spot, and who is responsible for all Monies, Provisions, or Stores, whether actually used, damaged, lost, destroyed, or plundered, with the Condition of procuring proper Certificates to prove every Mode of their Consumption before he can be discharged therefrom.

A Com-

A Commissary of Accounts also attends each Army, where the Numbers are of sufficient Importance, with a proper Establishment, for the Purpose of examining and controlling Accounts on the Spot, both acting under Instructions which will be hereafter more particularly detailed. All Monies for the Ordinary Services of the Army are obtained by the Means of Bills drawn by the Deputy Paymaster Abroad on the Paymaster General, which Bills are negotiated by the Commissary General, who is obliged to note the Rate of Exchange on the Bill. All Monies for Extraordinaries are obtained by Drafts of the Commissary General on the Treasury, which, on their Arrival, are accepted if drawn conformably to the Rules laid down, as being in Payment for Services ordered by the Commander in Chief, and the Value of which have been previously examined and ascertained by the Commissaries of Accounts on the Spot.

The Commissaries General are directed, from Time to Time, to make Returns of the Provisions and Stores received by them from this Country, and of such as have been purchased by them, stating the Numbers victualled. The Commissaries of Accounts also make Returns of their Examination, and on these Documents the Comptrollers of the Army Accounts found the best Enquiry into the Expenditure which the Nature of the Subject admits of.

The Commissaries General and the Commissaries of Accounts are appointed by Warrant under the King's Sign Manual, directing them to obey all Instructions given them for the Execution of their Duty by the Lords Commissioners of the Treasury; which Instructions, since the Commencement of this War, have been prepared by the Comptrollers of the Army Accounts, under the Orders, and subjected to the subsequent Inspection of the Treasury. It appears that Instructions are also given by the Secretary of State for the War Department to all Commanding Officers Abroad, to conduct the Service on which they are employed with the utmost

utmost Regard to Public Economy and Punctuality in their Accounts, and that a due Attention to these Points is generally enjoined on every such Occasion

No Extracts from these general Instructions have been laid before Your Committee, the Reasons for which are stated in the Papers annexed to this Report; but the Return to the Order of Your Committee has been confined to those particular Instances where it has been judged necessary to direct the general Recommendations of Economy to some specific Object, or to notice some Deviation from it.

The Papers relating to the above Regulations, occasionally applied to check the Expenditure of the Public Money, under the Direction of Military Officers and Governors, and the Instructions from the Treasury to Commissaries General and of Accounts, with the Correspondence resulting therefrom, and certain introductory Observations, are subjoined to this Report, arranged according to the Places where the Services occurred to which they severally refer.

CONTINENT OF EUROPE.

The Expenditure of this Branch of Military Service has been conducted by Mr. Brook Watson as Commissary General, or, as he is described in the King's Warrant, dated March 1st. 1793, Superintendant and Director of Forage, Provisions, Necessaries, and Extraordinaries of the Army on the Continent*: his Instructions are dated the 9th of the same Month, and direct him to repair forthwith to the Continent, and take upon himself the Superintendence of the several Departments, and consider himself as responsible for the Expenditure of all Money, Provisions, and Stores; to negotiate all Bills drawn by himself for Extraordinaries, and those drawn by the Deputy Paymaster for the Ordinary Service, at the most favourable Rate, and lodge the Value

* Supplement (D.)

received by him, on Account of the both Species of Bills, with the said Paymaster; to obtain the Authority of the Commander in Chief for all Expences incurred, and to take written Vouchers of the Payment for each Article purchased, and procure a Certificate from Two respectable Merchants on the Spot, that the Purchase was completed at the Market Price; all Receipts to be signed by at least One Witness; and to submit the Whole, on the Spot, to the Inspection of such Persons as may be appointed for that Purpose; to make up and transmit a Copy of his Cash Account to the Treasury every Two Months, with Vouchers; to keep an Account of all Provisions and Stores received and issued, to be examined and certified by the Person appointed as above, subject to the subsequent Inspection of the Commander in Chief; to obtain special Certificates of all Stores damaged, lost, &c. before Credit can be given for them in his Account: to take special Care of all Stores, and give strict Directions to Deputies, and to the same Effect, as being himself finally responsible for the Whole; to obey all further Instructions from the Treasury, or the Commander in Chief.

It appears also to Your Committee, that Charles Mason, Esq. was appointed Commissary of Accounts to the Army on the Continent*, by Warrant dated 21st June 1793; and that on the 9th of July following, Instructions were given him by the Treasury, to examine all Accounts of the Expenditure of the Extraordinaries of the Army; to see that every Expence was authorized by the Commander in Chief, or, if not, to notify the same to the Commissary General, and report such unauthorized Article to the Treasury; to note the Prices charged, the Rate of Exchange, and the current Value of each Species of Money in Use; and to obtain, when Circumstances admit, Certificates of Price, Rate of Exchange, and Value of such Money, from Two respectable Merchants or Magistrates on the Spot; to examine Computations and

* Supplement (D.)

Cassings, entering Copies of Account in a Book, noting such Observations as may occur; to examine, correct, and state all Accounts of the Commissariat for the Commissary General; to call on the Deputy Paymaster General every Two Months for an Account of Payments made for the Extraordinaries of the Army, with their Vouchers, viz. the Authority of the Commissary General and the Receipt of the Parties, attested by at least One credible Witness; to see that the Paymaster has given Credit for all Stoppages ordered, or for the Value of old, damaged, or captured Stores, sold; to certify and enter the same in Books, and to transmit a Copy to the Treasury, with such Observations as may occur; to obey future Instructions, &c.

Your Committee having noticed, with some Degree of Detail, the Instructions given to the Commissaries General and of Account, proceed to state the leading Points contained in the Letters from the Secretary of State for the War Department to Military Officers in Command, which have a Reference to certain incidental Cases of the Public Expenditure on the Continent, and which were before explained to be independent of the general Instructions given them, to pursue every Means of Economy in conducting the Public Service. The Three First Letters on this Subject are from Mr. Secretary Dundas to Sir James Murray, dated 23d April, 12th and 19th of July, 1793; they respectively contain Suggestions and Enquiries with a View to Economy in the Expenditure arising from Purchases of Horses for Service*, from the Charge of Messengers sent with Dispatches to the Army, and Remarks on some Representations of Count Stahrenberg's to Lord Grenville, respecting the procuring Green Forage. The Fourth, dated 31st October, 1794, from Mr. Secretary Dundas to the Duke of York, agrees to a Proposal made by his Royal Highness for appointing an Inspector of Foreign Corps, adding, that it will

* Supplement (E.)

be necessary that a regular System should be established for the Pay of these Corps, and of every contingent Expence relating to them, in order that the Accounts may be checked in the usual Manner, and transmitted, with the proper Vouchers, to the Lords Commissioners of the Treasury; and “it will therefore be necessary, that whatever Regulations of the Establishment relate to the Expenditure should be concerted with the Commissary General.” The Fifth Letter, of 18th November, 1794, states an apparent inaccuracy in the Returns, as compared with the Disposition of the Troops, and presses the Necessity of insisting on correct Returns from the different Commanding Officers, adding, that “it is impossible that this Country can acquiesce in the Payment of Troops, they are unable to account for.” The Sixth, dated 1st January, 1795, contains the Appointment and Instructions to Colonel Nesbitt, as Inspector of Foreign Corps, who is thereby empowered and directed to muster and make Return of such Corps; to provide Clothing Arms, and Appointments for them; to call for Returns and all Accounts from their Commanding Officers; to appoint Deputies and Assistants; to act on extraordinary Cases at Discretion, in Concurrence with the Commander in Chief, for the Purpose of procuring Exactness in the Musters, Regularity and Economy in the Payments, Issues, and Deliveries to the Troops within his Inspection, taking Care duly to advise One of the Principal Secretaries of State of all Acts done in consequence of such discretionary Powers vested in him.

The remaining Numbers, from Seven to Seventeen, from Mr. Secretary Dundas, of different Dates, to His Royal Highness the Duke of York, General David Dundas, and Colonel Nesbitt*, (Nos 15 and 17 excepted) are wholly on the Subject of Foreign Corps; their general Object is to devise and enforce the Execution of Measures, with a View to conducting the Expences connected with their Establish-

* Supplement (F.)

ment with the utmost Economy, and at the same Time to carry on the Service in the most effectual Manner for the Public Interest. The Points principally insisted on are those of compelling the Parties contracting to furnish Troops, punctually to perform the Articles contained in their Capitulations: to make Contracts with the Colonels of the Corps for the Supply of Clothing, Provisions, Forage, and Appointments; to reduce the weaker Corps, and draft the Men who belong to them, with a View of completing those whose Numbers amount more nearly to their full Establishment. The remaining Letters, Nos 15 and 17, are from Mr. Secretary Dundas to Colonel Dow, and relate to the final Distribution and Settlement of certain Allowances made to Dutch Officers under the Command of General Bentinck.

ST. DOMINGO AND JAMAICA.

Your Committee next proceed to the Consideration of such Papers as they have obtained respecting the Regulations and Checks applied from Time to Time to control the Expenditure in Jamaica, not borne by the Island itself, and also the more important Head of Service in St. Domingo.

In the first Place, they deem it necessary to state, that by the Terms of the Capitulation of the latter Island, dated the 18th of August 1793, it was stipulated, that the local Taxes destined to acquit the Expences of Garrisons, and the Administration of the Colony, should be assessed in the same Manner as in 1789 ("except the Alleviations and Remittances which shall be granted to the Inhabitants whose Property has suffered by Fire, till their Possessions are repaired;") and that "an Account shall be kept by the said Colony, of all the Sums advanced by Great Britain for supplying the Deficiency of the said Taxes, which Deficiency, as well as all the Expences of the said Colony ("except those of His Majesty's Naval Forces destined for

“its Protection”) shall always be defrayed by the said “Colony.” Your Committee have annexed to this Report a Letter from the Duke of Portland to General Williamson, dated 6th October 1794, directing him, in conformity with the above Capitulation, as soon as he is able so to do, to transmit Information relating to the Revenue, the Crown, and Church Lands of every Description, including those appropriated to religious Establishments, and the Estates of such Persons killed in Arms against His Majesty, where there appear no lawful Heirs, or such only as are living in the Enemy’s Country, with all Particulars relating to them, that ascertain the Course of Descent according to the Law of the Colony; also such Information as may be requisite for receiving His Majesty’s Pleasure on the Establishment of such Civil Offices as the present Government absolutely requires; stating the Amount of all Salaries, Fees, and Perquisites previous to 1789; giving also a Power to make provisional Appointments, with such Salaries as may be necessary, with Directions to transmit regular Accounts of all Particulars of every and all Fees and Emoluments annexed thereto. Instructions from His Majesty were also sent, in October 1794, to General Williamson, requiring him to cause the Revenues described in the above Capitulation, and also the Surplus of all Estates belonging to Religious Houses, after reserving a sufficient alimentary Pension for the Persons subsisted therefrom, to be levied and paid to the Receiver General, who should be appointed for that Purpose by the Commissioners of the Treasury, subject to such Directions as might be given by them respecting the Disposal thereof, in obedience to the Commands of His Majesty. In the same Instructions were contained Directions concerning the Disposal of Property belonging to Persons then residing under the Government of those who exercised the Powers of Government in France, agreeably to the Act passed in that Behalf.

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Your Committee in the next Place observe, from the Correspondence on the Part of the Duke of Portland and Mr. Rose, that further Measures were taken on the Departure of Mr. Wigglesworth, as Commissary General, to St. Domingo, &c. to obtain, through his Means, every possible Information respecting the Revenues of the Island, and to enforce the due Collection thereof for the Public Service. It appears further, that a very strong and pointed Reproof was given by the Duke of Portland to the Officer commanding at St. Domingo, dated September 30, 1795, respecting certain Articles of the Civil Expenditure in the Island, namely, The Appointment of Two Persons, with the Title of Deputies from the Supreme Council there to His Majesty and this Government, with a Salary to each of 36,000 Livres per Annum; and the increased Establishment of the Courts of Justice with augmented Salaries.

Your Committee have already observed, in a former Part of this Report, that in Cases which require it, Bills drawn on the Treasury by Military Governors, Officers, &c. are in due Course referred to the Secretary of State, with such Vouchers as explain them, or to such Department as has regular Cognizance of the Expence which they are meant to defray, before they are accepted. In the present Case, it appears from a Letter written by the Direction of Mr. Secretary Dundas to Mr. Long, dated 10th April, 1795, that previous to that Time, Letters at different Periods had been written by his Direction to the Treasury, on the Subject of the Bills drawn by General Williamson, suggesting the Expediency of submitting the Charges for which they were drawn to the Inspection of such Departments respectively as might be most competent to form an Opinion upon them.

There have been laid before Your Committee Three Letters (including the One alluded to) written by the Direction of Mr. Secretary Dundas to the Treasury, on the Subject of Bills advised by General Williamson to be drawn for Services in the Island of Jamaica, and in St. Domingo; the
Sums

Sums referred to in these Letters amount to upwards of £.1,230,000; in the First of which, after making some Remarks on the Particulars of the Account, he concludes by stating, “that the very great Amount of the Public Expenditure, on Account of Military Services in the Island of St. Domingo, under the present Circumstances, and the Impossibility of forming a correct Judgment here with respect to the Accounts as at present transmitted from thence, have suggested to Mr. Dundas the Propriety of recommending to their Lordships to take into their earliest Consideration the absolute Necessity, which appears to him to exist, of their adopting such Measures, and making such Appointments as may be necessary for establishing a System of Regulation and Control, with respect to the Expenditure in Question, similar to that which exists in the other Branches of Expenditure now incurring on Account of Military Service, &c. in order that the Sums for which Bills may be drawn on their Lordships, for carrying on the Public Service in the Islands of Jamaica and St. Domingo, may be accounted for in such Manner as they may think proper to require.” A subsequent Letter of the 17th of July 1795, refers to and repeats the same Advice. In a Third, dated 12th May 1796*, on the same subject, wherein Bills are advised by Governor Williamson, amounting to £.863,716, being Part of the aforementioned Sum of £.1,230,000, Mr. Secretary Dundas recommends, that they should be paid on Account, stating, “that he has observed, with much Regret and Surprise, that so immense a Sum should be called for on Account of Services performed in St. Domingo during a Period in which a large Amount has been already discharged; but as Sir Adam Williamson is now in England, he is of Opinion it would be right, that a complete Explanation should be immediately had with him upon the Sub-

* Supplement (H.)

“ ject ; and that a minute Investigation should instantly be
“ entered upon by the respective Departments connected
“ with the Services for which Sir Adam Williamson’s Bills
“ were drawn.”

Your Committee find, that on the 3d of June 1795, Mr. Wiggleworth, a principal Officer under the Commissioners for auditing the Public Accounts, was appointed Commissary General, &c. to the Army serving in St. Domingo, and on Account of such Charges as occurred in Jamaica, not borne by the Island ; and Mr. Alexander Crawford was appointed Commissary of Accounts. To both of these Gentlemen Instructions were given for their Conduct, similar in many Respects to those already detailed respecting the Expenditure on the Continent, with such Variations and Additions as the Nature and Extent of the Service rendered expedient. The Establishment of the Commissariate appears by a Letter from Mr. Rose to Mr. Wiggleworth, in which, among other Particulars, special Instructions are given to all Persons concerned therein, to derive no Profit from their Situation beyond the fixed Amount of their Salaries and Emoluments, under the Penalty of immediate Dismission, without a Possibility of being afterwards employed in any Situation in His Majesty’s Service. Mr. Rose’s Letter to General Williamson, of the 15th August 1795*, gives him Notice of the above Appointment, and informs him that his Account with the Agent General of Jamaica, though inspected by the Council of the Island, cannot be satisfactory, but must be submitted to the Examination of the Commissioners for auditing the Public Accounts, which your Committee find actually took place on the 1st December 1795. It appears that Mr. Crawford, the Commissary of Accounts, died soon after his Arrival at St. Domingo, and that the Commander in Chief there immediately appointed a Successor, from whom, however, no Accounts were received on the 21st April 1797.

* Supplement (G.)

There have been laid before your Committee a Variety of Letters in Addition to those above detailed, on the Subject of the Expenditure at St. Domingo, viz. from Colonel Brownrigg to Major Nettles*, respecting the most æconomical Mode of supplying Horses for the Service; from Mr. Secretary Dundas to the Duke of York, respecting the reducing and drafting Foreign Corps to complete the Establishment of a limited Number of Regiments. Also from Mr. Secretary Dundas to General Forbes, respecting an æconomical Levy of the Black Regiments for Colonial Service; from the Treasury to Mr. Wigglesworth, on the Subject of drawing Bills at a favourable Rate of Exchange; concerning the transmitting every Species of Information, and of Accounts concerning Colonial Revenue or general Expenditure; concerning Boat Hire; the Purchase, Consumption, and Delivery of every Species of Store, Provision, and Forage; and also noticing an Attempt to bribe an Agent of the Commissary General; giving strict and strong Directions that every Exertion should be made for the Detection and Punishment of the Persons concerned in that, or in any other fraudulent Transaction.

Your Committee, sensible that the Expenditure at St. Domingo has excited the most earnest Attention, have felt themselves called upon to notice with minute Detail every Mode of Regulation or Check adopted to control the same by the Executive Government, which has been submitted to their Consideration. And they now conclude this Subject by laying before the House a Paper containing the Instructions given to General Simcoe, being an Extract of a Letter addressed to him jointly by the Duke of Portland and Mr. Secretary Dundas. They feel a considerable Difficulty in offering any Statement, which they can consider as a correct Abstract of all the leading Points in these Instructions, and therefore very particularly refer the House to the Original, observing only, that it fixes the Limit of pecuniary Assistance to be

* Supplement (I.)

derived from this Country at £.300,000 Annually, to be paid at the Rate of £.25,000 Monthly, with the Benefit of Three Months Payment in Advance, if absolutely necessary ; it also expresses a Wish that the Remittance may be made in Part, in case Circumstances should admit of it, by the Export of the Manufactures or Produce of this Country ; it also especially directs the Attention of General Simcoe to a strict Collection of the ordinary and extraordinary Revenues of the Island, to be applied in Aid of the Money or Value to be remitted from this Country for the Civil and Military Expences of the Island, with every Attention to ~~OE~~conomy, consistent with the Public Service ; it also particularly enforces a regular and early Communication with the Executive Government of this Country on all Points of Information and of Account, connected either with the Revenues of the Island or any Species of Expenditure there.

OTHER PARTS OF THE WEST INDIES.

Your Committee have next directed their Enquiries to the Regulations and Checks which have been applied to control the Expenditure in other Parts of the West Indies ; and find that Mr. John Jaffray was appointed Commissary General to the Army serving there on the 1st of November, 1793, acting under Instructions (varied in some Respects according to local Circumstances) but similar in general to those which Your Committee have before fully detailed to the House ; accompanied also by a Letter from the Treasury, fixing the Salary of the Commissariate, and restraining every Person concerned therein from deriving any Profit thereby beyond the Amount of his fixed Salary. It appears that Mr. Jaffray resigned his Office on Account of his State of Health, and that Mr. Valentine Jones was appointed as his Successor, September 1st, 1795, with Mr. Josiah Dornford as Commissary of Accounts. The Instructions and Letters to these Gentlemen being precisely the same as those addressed to Mr.

Wigglesworth and Mr. Crauford serving in St. Domingo, Your Committee forbear to trouble the House with any Remarks thereon.

Your Committee having received from the Treasury a Communication of their Letters to Mr. Valentine Jones*, feel it their Duty to call the Attention of the House very particularly to their Contents, as exhibiting a very full Description of the Difficulties which have occurred in restraining the Expenditure in the Islands within reasonable Bounds, and of the continued Exertions of the Executive Government to effect this very desirable Object. Upon these Letters, which in Fact principally contain Reproofs and Complaints on Account of the Conduct of Mr. Commissary Jones, Your Committee decline making any Remarks, observing from Mr. Rose's concluding Letter of the 10th May 1797, that certain Accounts relating to the Expences conducted by Mr. Jones had been received at the Treasury, and were by them referred for Examination to the Comptrollers of the Army Accounts, in whose Office Your Committee do not doubt but they will undergo that strict Enquiry, which the Importance of the Sums expended, and the Circumstances of the Case seem very particularly to require.

Your Committee cannot, however, conclude this Subject, without noticing certain Letters relating to the Subject of West India Expenditure from Mr. Secretary Dundas to Sir Ralph Abercromby, concerning the Establishment of the Foreign Corps destined for the West India Service; also respecting the Black Corps to be raised there; and also suggesting, that the Colonial Troops at Dominica could be victualled at a more economical Rate by the Commissary General than by the Governor of the Island.

They have also thought it their Duty to notice certain Regulations, as belonging to the general Question of Ex-

* Supplement (K.)

penditure, contained in a Letter from Lord Sydney, dated August 1785. respecting the reducing within fixed Limits, as far as was practicable, certain contingent Expences of the Governors of the West India Islands, and communicated by his Orders to the Governors of St. Vincent's, Dominica, Barbadoes, the Leeward Islands, and Grenada; they have also received, in pursuance of their general Orders, certain Letters from the Duke of Portland to Governor Hamilton* and Mr. President Matson, at Dominica, and the Earl of Dunmore and Governor Forbes, at the Bahamas; tending to explain such Steps as have been adopted to control such Part of the Expenditure, during the War in the West Indies, as hastaken place, and been conducted by the Governors of those Islands, independently of such as have been incurred under the Superintendence of the Military Commanders, the Commissaries General and of Accounts.

TOULON AND CORSICA.

Your Committee observe that the Expenditure at Toulon and Corfica was conducted, subject to the Instructions given by the Treasury, by Mr. John Erskine, as Commissary General, and Mr. Martin Petrie, as Commissary of Accounts.

These Instructions to the Commissary General differ but little from those already laid before the House, and are, as usual, accompanied by a Letter, fixing the Establishment of the Commissariate, and restraining all Persons concerned therein from deriving any Profit from their Office in Addition to their Salary. The Instructions to the Commissary of Accounts are in precisely the same Terms as those already explained.

It appears from a Return to the Order of this Committee, dated 20th April 1797, that the periodical Transmissions from Corfica, directed by these Instructions, have not been regularly made; for which the Commissary General assigned

* Supplement (L.)

his Reasons in a Letter which Your Committee have annexed to their Report. It appears also from the same Return, that all the Accounts for the Extraordinaries of the Army in Corfica and the Mediterranean, properly examined and certified by the Commissary of Accounts on the Spot, were at that Time before the Commissioners for auditing the Public Accounts.

PORTUGAL.

Your Committee find, from a Letter written to Major General Stuart, by Order of the Treasury, December 10, 1796, that such Part of the Commissariat which served at Toulon and in the Mediterranean, as might be necessary, had received Orders to attend the Army serving or to serve in Portugal: The same Letter also contained Instructions to General Stuart, as Commanding Officer, for regulating and limiting the Expences to be incurred there.

CAPE OF GOOD HOPE.

Your Committee have lastly to mention the Measures taken by the Executive Government to regulate and check the Expenditure at the Cape; and they find, that a Commissary General (Mr. J. Pringle) was appointed, acting under Instructions similar to those already detailed, to attend His Majesty's Army on an Expedition under Major General Alured Clarke. No Commissary of Accounts appears to have been named for this Army. They further report, that Instructions were given to Lord Macartney, as Governor at the Cape, dated 30th December, 1796, which state the oppressive System of Finance prevailing there, and direct him to substitute in its Place a Mode of Taxation calculated to secure the Convenience, and promote the Prosperity of the Inhabitants, transmitting full Information as to every Act done, to the Commissioners of the Treasury, with Accounts, every

every Six Months, of all Receipts and Payments, and of all Particulars necessary to explain the State of the Revenue, the Amount of the Civil Appointments, Fees of Office, and the general Commercial State of the Colony. Your Committee further remark, that Mr. Secretary Dundas, in his Letter to Lord Macartney, dated 7th January, 1797, directs the Establishment of a general Fee Fund, to be applied for the Support of fixed Salaries in all the Offices of the Colony, and nearly according to the Principles repeatedly recommended and enforced by the Commissioners appointed by Act of Parliament to report the State of the Public Offices of this Country.

Your Committee are sensible, that in giving to the House the Result of their Inquiries into the Regulations and Checks applied to control this large Head of Expenditure, they have been led into a very extensive Detail, and in some Cases they fear into a certain Degree of Repetition; it has been their Opinion however, that they could not discharge their Duty with Satisfaction to themselves, or with Justice to the House, or the Parties concerned immediately in the conducting or controlling the Expenditure, if they did not either state specially in their Report, or by Reference to their Appendix, every Paper submitted to them by the different Offices, in pursuance of their general Orders, which tended to throw Light on a Subject in which the Public are so peculiarly and deeply interested.

PAYMASTER GENERAL OF THE FORCES.

YOUR Committee being anxious also to give as full and as distinct Information on this important Subject, as it is in their Power to procure, have thought it adviseable to refer to the Reports of the Commissioners appointed by Act of Parliament to examine the Public Accounts of the Kingdom, with a View of ascertaining how far the several Principles therein recommended

recommended with respect to Army Accounts, and the Office of Paymaster General, have been acted upon, and whether the Regulations advised by them have or have not been carried into Effect.

The Commissioners, in their Fourth Report, state, that large Balances of the Public Money had, during a long Period of Time, remained in the Hands of the Paymasters General out of Office, without any adequate Advantage or Convenience to the Public, and recommend that these Balances should be called in; and that there existed an improper Delay in the Settlement of their Accounts, partly arising in the Pay Office, where the Accounts were made up, and partly in the Office of the Auditors of Imprest, where they are finally settled.

In their Fifth Report, they from various and minute Enquiry ascertain, that a larger Balance of the Public Money continually remained in the Hands of the Paymaster in Office than was necessary to answer the Demands of the Public Service; and, after suggesting various Forms of Improvement, on the Supposition that the present System might continue, conclude by stating, that the whole Evil would be removed, “ by taking away from the Paymaster General of the Forces
“ the Custody of the Public Cash, and placing it in the Bank
“ of England, by which Means (they add) this Treasury will
“ be converted into an Office of mere Account, and the Pay-
“ master General, instead of being the Banker of the Army,
“ will be the Instrument only through whom the Army Ser-
“ vices are paid, without having the Power of applying the
“ Public Money to any other Purposes whatever.” They also observe, that “ the Official Books and Papers are, and
“ should be considered as the Property of the Public, and as
“ such left and deposited in the Pay Office, for the Use and
“ Information of Posterity.”

The Commissioners, in their Fifth Report, having incidentally mentioned the intricate and perplexed Form of the
Army

Army Accounts, in their Ninth enter more fully into that Question, as being the Cause of great Delay and Difficulty, both in the Office which keeps the Accounts, and in that which passes them. Your Committee feel themselves under the Necessity of submitting to the House this Question in Detail, being apprehensive that they could not otherwise explain, in an intelligible Manner, either the Nature and Object of the Regulations proposed by the Commissioners, or those adopted by the Legislature.

The Commissioners observe, that the Establishment, with the King's Regulations and Warrants, is the Instrument that regulates the Pay of the Army; that at the Period of their Enquiry, the Pay of a Regiment was divided in the Establishment into Five Parts: 1st. Full Pay of Officers and Men. 2d. Allowance to Widows, being the Pay of Two Men. 3d. D^o. to the Colonel, being the Pay of One Man, and the Off-reckoning of Four. 4th. D^o. to Captains, being the Pay of Two Men for recruiting, and which Sum was carried to the non-effective Fund. 5th. D^o. to the Agent, being the Pay of One Man. These were called Warrant Men. The Captains had an Allowance of the Pay of a certain Number of Men called Contingent Men, for the Purpose of repairing the Arms, and for defraying the Pay of their Companies.

In the Pay Office, this Sum, constituting the full Pay, &c. of a Regiment, was divided into Six Parts, according to the Establishment, the King's Warrants and Regulations: 1. Subsistence. 2. Widow's Allowance. 3. Poundage. 4. Hospital (These Two last being Deductions from the Pay of 1s. in the Pound, and one Days Pay for Miscellaneous Services and Chelsea Hospital.) 5. Off-reckonings, being the Fund allotted to the Colonel for Cloathing, from the Pay of the non-commissioned Officers and Privates. 6. Clearings, being the Arrears of Officers, and whatever may remain due to the Regiment.

The Commissioners, after pointedly remarking, that they did not propose to alter in any Case the Quantum of actual Emolument received for Military Service, but that it was their Intention, whenever they advised the Abolition of any Fund, to suggest the Establishment of another, equal in Value, and in Form more convenient for the Public, recommend the Adoption of this general Principle, viz. that the Establishment should contain the real full Pay of every Person described therein, and nothing more : And that Five separate Funds, independent of the Establishment, should be created, viz. 1. Cloathing, 2. Recruiting, 3. Widows, 4. Chelsea, and 5. Miscellaneous Services, in lieu of those then existing ; to be balanced Annually at the Pay Office, as soon as possible after the Expiration of the Year, and before the Supply for the subsequent one was voted, as a Guide to the Secretary at War, in forming his Estimates. They recommended also, that the Regimental Paymaster and Surgeon, instead of being paid by a Deduction from the Subsistence of the Non-commissioned Officers and Privates, should be provided for in some more convenient Form, on the Establishment ; that Subsistence should be issued to Effectives only, and according to Muster : that One Fund should be formed for cloathing the whole Army, to be managed by the Cloathing Board, and not by the Colonels of Regiments, such Board consisting of a certain Number of General Officers chosen Annually by the Board of General Officers. “ Upon a certain Day, appointed by the Board, “ the Clothiers produce to them Patterns of the several “ Species of Cloathing. After Examination, those that are “ approved of are sealed with the Seals of Three of the “ Board, and with the Office Seal, and delivered to the “ Clothiers ; after the Cloathing is made up, it is reviewed “ by one of the Board appointed for that Purpose, taking “ Care that no one reviews the Cloathing of his own Regiment. Upon the Certificate of the reviewing General, “ that

“ that he has found the Cloathing agreeable to the Patterns,
“ the Cloathing Board join to the Colonel’s Assignment their
“ Certificate to the Paymaster General, that the Cloathing
“ has been viewed and approved, and desiring him to pay to
“ the Assignee the Sum mentioned in the Assignment.” —
The Commissioners recommend, moreover, as an essential Part of this Plan, that the Colonel should receive a liberal Equivalent for any Emolument he had derived from this Source, by an Increase to his Subsistence, or to his Arrears, or to both.

In the Tenth Report of the Commissioners, they advise, that before any Money is advanced to a Public Accountant, an Examination should be made of the Balance then in his Hands, and the Issue regulated accordingly. There are many useful Observations in this Report; but on Consideration it appears, that most of them apply more directly to another Branch of Inquiry. It must, however, be noted, that the Commissioners, with a View of saving Expence, and preventing unnecessary Labour, advise, that hereafter the Accounts of the Paymaster General should be finally passed in the Office of the Comptrollers of the Army Accounts, and not in that of the Auditors of the Imprest.

After this Statement, Your Committee next propose to detail to the House such Measures as have been actually taken in pursuance of the above several Recommendations.— And First, with respect to Balances in the Hands of Paymasters out of Office, they observe, that an Act passed shortly after the Date of the Fourth Report, directing that £.377,788 5s. 7d. the then Balance in the Hands of the late Paymasters General, or their Representatives, should be forthwith paid into the Exchequer, and that upon such Payment the said Paymasters and their Representatives should be discharged from all Claims in respect of such Balances.

With respect to Balances in the Hands of Paymasters in Office, Your Committee, on referring to the Act commonly

called the Pay Office Act, observe, that the Paymaster is therein directed to address his Memorials to the Treasury, praying that Money may be lodged for Army Services (specifying the same) in the Bank of England, to be placed there “to the Account of the Paymaster General of His Majesty’s Forces;” such Money to be liable, in the Hands of the Bank, to answer the Drafts of the Paymaster for Army Services, duly specified, and not otherwise.

The Paymaster is also directed, in his Monthly Memorials to the Treasury, to state the Balances remaining due to him at the Bank on the preceding Month’s Account, oftener, if required so to do, together with an Account of all the Demands with which such Balances is chargeable; such Balances on Death, Resignation, or Removal of any Paymaster, to vest in his Successor, and be liable to the same Demands.

The Paymaster is also therein directed “within Twelve
“Months after the Accounts enabling the said Paymaster
“to complete the hereinafter-mentioned Accounts shall be
“received, to make up or cause to be made up an Annual
“Account of the Ordinary and Extraordinary Services of
“the Army, intituled “An Account of the Paymaster Ge-
“neral of His Majesty’s Forces,” from the 25th of December
in each Year to the 24th of December following: the Account
of the said Paymaster to be transmitted, with the proper
Vouchers, to the Office of the Auditors of the Imprest: but
now, by Stat. 25 Geo. III. C. 22. to the Commissioners for
auditing the Public Accounts, Two of whom must be Comp-
trollers of the Army Accounts. The official Books and Papers
are also declared to belong to the Office of the Paymaster Ge-
neral, and as such to be Public Property. The same Statute,
with a View of rendering the Pay of the Army simple, expedi-
tious, and intelligible, directs that all Estimates, Debentures,
Warrants, and Accounts, belonging to the Army, should be
made out from the 25th December in each Year; and enacts,
that the Establishment should be divided under their several
Heads

Heads of Service ; and that the Secretary at War should form Estimates of the Charge of Pensions to Officers Widows, Cloathing, Agency, and the Allowance to Agents, by the Subsistence of Non-effectives, called Warrant Men, the actual Pay of Commission, Non-commissioned Officers, and Privates, Allowances to Captains, Paymasters, and Surgeons, and of all Expences defrayed by Poundage and One Day's Pay ; the Paymaster is also directed to form his Memorials to the Treasury for Cloathing, and issue his Drafts on the Bank in respect thereof, in equal Payments, on the 24th of June and the 24th of December in each Year, in Favour of the Persons having regular Assignments from the Colonels, &c. &c. commanding Regiments.

The same Statute, for preventing the Issue from the Exchequer of more Money than may be wanted for the Purposes of the Act, directs the Secretary at War, from Time to Time, to transmit to the Office of the Paymaster General an Account of the effective, commissioned, non-commissioned Officers, and Privates, regular and embodied Militia, serving in Great Britain, distinguishing each Corps, for which Purpose the Commissaries are directed to muster the said Troops agreeably to Terms directed in the Act ; and the Paymaster is directed to form his Memorials accordingly. With a View to prevent Obscurity and Confusion in the Accounts, the Secretary at War is also directed to make Estimates for recruiting, to be transmitted to the Pay Office for their Information, in lieu of providing for this Service by the Subsistence of Non-effectives. The Statute also makes Provision for the regular Settlement of all Accounts belonging to this Service. The Secretary at War is also directed to make Estimates of the Expences of repaying the Poundage deducted, and also distinctly of the several Services under the Title of Contingencies, formerly defrayed from the Subsistence issued to Non-effectives, and to transmit the same to the Paymaster General. The same Statute also provides Allowances for the Agents, Colonels of Regiments,

giments, Captains of Foot and of Invalids, to Paymasters and Surgeons of Foot, to Paymasters, Surgeons, Riding Masters, and Rough Riders of Dragoons, in lieu of the Allowances derived from Warrant Men, Contingent Men, the Stoppages from the Pay of Privates for Paymasters and Surgeons, and from what is termed Grass Money. In order to provide for the more regular Settlement of regimental Accounts, the Paymasters of every Regiment, either regular or embodied Militia, are directed in the said Act to transmit to the Agent, every Two Months, an Account of Subsistence actually issued by them to Effectives; and also within Three Months, after the 24th of June and the 24th of December in each Year, a specific Account of the several contingent Regimental Expenses therein specified, duly examined and certified by the Commanding Officer of each Corps, under the Penalty, on Default, of being liable to the Sentence of a general Court Martial. The Regimental Agents, on their Part, are also directed to make up and transmit the Annual Accounts of all Regiments, as well regular as embodied Militia, completed and duly vouched, to the Secretary at War, and Copies of the same to the Paymaster General, in the following Manner, viz. the Accounts of all Regiments serving in Great Britain, within Six Months after the 24th of December in each Year, and the Accounts of Regiments serving Abroad within Two Months after the Receipt of the Materials necessary, under the Penalty of £.100 for Neglect in each particular Case; and the Secretary at War is directed to settle and transmit the same to the Paymaster General within Three Months after they have come to his Hands.

Your Committee, with a Wish of more distinctly explaining the Regulations of this Act, have annexed to their Appendix "the Establishment of a Regiment of Foot for 365 Days, to the 24th of December 1782*," previous to the Act in Question, and beg to refer the House to a Paper al-

* Supplement (A.)

ready annexed to their Report, being the Establishment of a Regiment of Foot in the Year 1791, subsequent thereto. They also subjoin, with the same View, an Account of the Charges of the Colonel, Field Officers, &c. and Privates, as borne upon the Establishment of a Regiment of Foot, on the 24th of December 1782, and the 24th of December 1796; also a List of the several Allowances to the Colonel, Field Officers, &c. and Privates, on the 24th of December 1782, and 24th of December 1796, respectively.

Upon the whole Matter it appears to your Committee, that the several Plans proposed by the Commissioners, respecting Balances in the Hands of Paymasters General, both in and out of Office, and the Measures recommended for producing a speedy and regular Settlement of Army Accounts, by introducing a greater Simplicity in their Form, and also the Regulations and Checks proposed by them, with a View to control the Expenditure, under the Head of Extraordinaries of the Army, have in many Instances been literally followed, and in almost all virtually, and in substance.

Your Committee, however, wish to note one Exception to this general Observation; it relates to the whole Cloathing of the Army, which is still managed by the respective Colonels of Regiments (both Regular and Militia) and not by the Means of a single Fund under the Management of the Cloathing Board, accompanied by a liberal Indemnity to the Colonels, as advised by the Commissioners. And Your Committee feel it the more necessary to make this Remark, finding by the Evidence of Mr. Greenwood, an Army Agent*, and also by a Return from the War Office, that the Money for cloathing both Regular and Militia Regiments, is issued not to Effectives only, and according to Muster, but for the Numbers on the Establishment of the Regiment.

Your Committee further report, that the Cloathing for the Militia Regiments is not subject to the Inspection of the

* Supplement (M.)

Cloathing Board, or of any Board whatever, before the same is delivered to the Regiments; and they venture to suggest, that no Reason has occurred to them why this Part of the Public Expenditure should not be liable to the same Inspection and Control as is applied to a Case which appears to them, at least whilst the Militia is embodied, to be nearly similar.

2. Your Committee now proceed to lay before the House such Opinions as they have been enabled to form on the the further Question submitted to their Consideration, namely, "How far the above Regulations and Checks have been effectual."

SECRETARY AT WAR.

Under this Head, no Reasons occur to Your Committee why the Regulations and Checks applied to control the Public Expenditure, may not be considered as being finally effectual for this Purpose: The Authority which originally directs and limits a considerable Part thereof, namely, the Establishment of the several Regiments, is clear and explicit; and the incidental Charges connected with the Establishment (making a Second general Head of the Expences controlled in this Office) are of Daily Occurrence, and capable of being easily checked by the Secretary at War, assisted by the Examiner of the Army Accounts.

Your Committee, however, think themselves justified in stating, that it appears (as will be particularly detailed hereafter) that the several Regimental Accounts are delivered into this Office at irregular Periods, and in some Cases very remote from the Time when the Expences were incurred, and that it is possible that the Public may sustain some Risk from this Circumstance.

COMP-

COMPTROLLERS OF THE ARMY ACCOUNTS.

Your Committee next proceed to offer some Remarks on the Efficacy of the Measures adopted, by the Means of these Officers, to check the Public Expenditure ; and in Explanation thereof they beg to refer particularly to the official Communication which they have received on this Subject. It appears from thence, that in the Judgment of the present Comptrollers, the Mode of Check and Regulation applied to control the Extraordinaries of the Army incurred at Home, and those arising from the Bills of Governors for ordinary and contingent Expences Abroad, and the Pay on Subsidies of Foreign Troops, are in certain Cases fully effectual, and in others as much so as the Nature of the several Cases admit of, with the Two following possible Exceptions ; viz. the Expenditure arising from the Delivery of Forage to non-effective Horses, or paying Money in lieu thereof, which (they state) notwithstanding the most careful Regulations hitherto established by the Comptrollers, and the utmost Vigilance of the superintending Officers, have possibly not been completely effectual. 2dly, On the Bills of the Apothecary General, the Comptrollers remark, that the Regulations to check this Expenditure seem to be effectual, unless it might be thought necessary to require, as a further Voucher, the actual Receipt of the several Articles by the Persons, and for the Use of the Regiments and Hospitals for which they were ordered, and to whom they were addressed ; as the Certificates annexed to the Bill only ascertain that the Secretary at War is satisfied that the Articles had been forwarded to their respective Destinations, according to the Directions from Time to Time given to the Apothecary General.

On the remaining Head of Expenditure, arising from the Service of active Armies Abroad, Your Committee are by no Means prepared to say, that the Regulations and Checks applied to control the same have been effectual ; nor do they think

think themselves justified in reporting the contrary ; especially as many of the Accounts relating thereto either are at present, or in future must be in due Course submitted to the Examination of the proper Officers : they cannot avoid, however, remarking, that it will be the peculiar Duty of the Executive Government to use every possible Exertion to ensure a strict and vigilant Examination into the Accounts of the whole Expenditure, into the Conduct of the Persons concerned therein, and into all Transactions connected therewith : Such an Examination may furnish the Means of correcting and reducing the Amount of the present Expences, by procuring Re-payments in Cases where they may appear to be due ; and the Exertion of due Attention and Vigour in the present Instance, may in itself produce the most salutary Consequences hereafter, in Case any Necessity should involve us in Circumstances that may lead to Expences of the same Nature.

PAYMASTER GENERAL OF THE FORCES.

It does not appear to Your Committee, that the Paymaster General has any active Control over the Public Expenditure, it being his Duty to make Payments ministerially, and without Discretion, in pursuance of the Warrants directed to him by the Secretary at War, or the Treasury, or by both, as the Case may be, or in Payment of the Drafts of the Deputy Paymasters Abroad, for the ordinary Services of the Army. The Pay Office must therefore be looked upon as an Office of mere Account ; and as affecting the Public Expenditure only so far as it performs its Duty, as an Office of Account, with Expedition and Regularity.

Your Committee, considering the preceding Measures with a View merely to their Effect, in producing a regular and expeditious Settlement of the Army Accounts, feel themselves obliged to declare that they have not been effectual.-- In the first Place, they refer the House to a Paper received by them from the Pay Office, which states, “ that there
“ have

“ have been Four Accounts of the Paymaster General delivered at the Office for Auditing the Public Accounts, from 24th April 1782, to 24th December 1785, but it does not appear that these Accounts are settled by the Commissioners for Auditing the Public Accounts.”

As it is not the Object of this particular Report to make Inquiries respecting any Office beyond those already mentioned, Your Committee forbear to make any Remark on this Return, other than that it appears by direct Inference, that no Accounts have been delivered by the Pay Office to the Commissioners for Auditing the Public Accounts since the 24th of December 1785, being a Period of upwards of Eleven Years; and as the Whole of the Ordinary and Extraordinary Expences of the Army are paid either directly by the Paymaster, or indirectly through his Sub-accountants, it is obvious that the Sum not finally accounted for by the Pay Office must be of an enormous Extent. Your Committee must however remark, that it appears from the Whole of the foregoing Part of this Report, that every Article contained in this large Sum must, in the ordinary Course of Business, and by the various Means detailed, have undergone an Examination before the Warrants could be granted directing its Payment, namely, either by the Examiner of the Army Accounts, or by the Comptrollers, or by the Commissaries of Accounts Abroad; or, when defrayed by Bills drawn on the Treasury, it must have been examined in the Office of the Secretary of State, or in the Department having Cognizance of the particular Expence incurred.

It must also be observed, that the Delay in bringing forward the Accounts of the Paymaster General, does not retard the final Examination of the Accounts of all Persons (who, by receiving Money from him, become his Sub-accountants) before the Commissioners for Auditing the Public Accounts, as Your Committee find it enacted, “ That the Paymaster General, &c. &c. who shall hereafter pay into the Hands

“ of any Person or Persons whomsoever, Money for Public
“ Services by Way of Imprest or on Account, shall, within
“ Thirty Days of the 31st of December in every Year, trans-
“ mit an Account of all Sums of Money issued or paid by
“ him to any Person or Persons for the Public Service, within
“ the preceding Year, to the Commissioners to be appointed
“ under the Authority of this Act, who shall, and they are
“ hereby required forthwith to transmit Duplicates of the
“ same to His Majesty’s Remembrancer in the Court of Ex-
“ chequer, who shall, immediately on Receipt of such Ac-
“ counts, put the Sums so issued in charge against the Par-
“ ties, in like Manner as is now practiced with respect to
“ Persons who receive Money by Way of Imprest and on
“ Account at the Receipt of His Majesty’s Exchequer.”

Your Committee observe, that the Sum paid for Army Services by Persons who become liable to account, under the above Statute, for Money received to defray Army Services, must bear a considerable Proportion to the whole Sum contained in the Accounts of the Paymaster General, as the several Instructions given to the Commissaries General serving with the Armies Abroad prove, that all the Sums paid on account of the Ordinary and Extraordinary Services of the Army, pass through the Hands of the Deputy Paymaster General.

It will appear to the House, on referring to the Regulations contained in the Pay Office Act, that the Materials and Documents which compose a considerable Part of the Account of the Paymaster General, originate from Persons over whose Conduct he has no Control, and that there is a regular Line of Succession in preparing them from the Regimental Paymaster to the Agent, and from the Agent to the Secretary at War, who finally delivers them at the Pay Office. These several Accounts and Documents, being directed by the Act to be delivered in Succession at certain Periods, Your Committee have conceived it to be a Part of their Duty to en-
quire

quire how far the Directions of the Act have been complied with.

1st, The Regimental Paymasters, being directed by the said Act to transmit their Accounts of Subsistence, &c. paid by them to Effectives, every Two Months to the Agent, and of certain contingent Expences within Three Months after the 24th of June and the 24th of December in each Year, Your Committee have examined Mr. Greenwood, an Army Agent, from whose Evidence it appears, that within his Experience, the Regimental Paymasters, whether serving Abroad or at Home, have not, generally speaking, transmitted their Accounts within the Period fixed by the Pay Office Act. — Your Committee will have Occasion to notice this Part of the Subject more fully at a subsequent Part of their Report.

2dly, The next Description of Persons in the Succession, whose Conduct is regulated by the Pay Office Act, are the Regimental Agents, who are therein directed to transmit their Accounts of all regular Regiments serving in Great Britain, and of the embodied Militia, to the Secretary at War, within Six Months after the 24th of December in each Year; Your Committee, in this Instance (without noticing the Accounts of Regiments serving Abroad, which are also subject to positive Regulations, when the Agents have received the necessary Documents relating to them) repeat the Observation contained in their Third Report, that at the Period therein alluded to, “out of One Hundred and Ninety-eight Accounts of this Description, only Fourteen had been delivered within the Period prescribed by a positive Law.”

3dly, The remaining Office through which the Regimental Accounts pass, on their Way to the Paymaster General, is that of the Secretary at War, who by the Pay Office Act, is directed “to examine and settle, or cause to be examined and settled, the aforesaid Annual Accounts, and to transmit the same, together with Certificates of the several Charges allowed in the same Accounts, and the Balance of the same, within Three Months after the Receipt of the

“said Accounts respectively, to the Office of the Paymaster General of His Majesty’s Land Forces.”

Your Committee, again referring to a Paper annexed to their Third Report, and confining themselves, as in the former Instance, to the Case of Regiments who have served in Great Britain during the whole War, observe, that out of 149 Accounts received by the Secretary at War, 89 have been, and 60 have not been examined and settled within the Period fixed by the Act, viz.

Accounts of the Year 1793	-	-	4
1794	-	-	26
1795	-	-	30
			—
			60
			—

Your Committee having proceeded so far in their Enquiry into the present State of the Army Accounts, have felt it impossible not to enter into a further Examination of the Question; and have called on the Pay Office to inform them, what are the particular Accounts wanting, and which are described in the Pay Office Act, as enabling the Paymaster General to make up the Annual Accounts, directed to be transmitted by him to the Auditors; and they find that “if the Regimental Accounts were settled, and the Clearing Warrants delivered, his Accounts would be retarded by no other Circumstance.”

Your Committee have obtained Two Papers from the Pay Office on this Subject; and they observe, that in the First List the Number of Regimental Accounts not made up (Debenture Warrants not being received at the Pay Office) is, in the Years 1782 and 1783, Twenty-seven.

From 1784 to 1789, both inclusive, the Regimental Accounts are made up (Debenture Warrants being received) but some (included in the Second List) are not settled, i. e. the Clearing Warrants are not received at the Pay Office.

In

In the Years 1790, 1791, 1792, 1793, 1794, the Number of Regiments whose Annual Accounts are not made up, Debenture Warrants not being received at the Pay Office, is Sixty-four, to which Number must be added the Annual Accounts of all Regular and Fencible Regiments in Pay during the Years 1793, 1794, and 1795, with the Exception of Thirty Regular and Six Fencible Regiments, whose Accounts are made up.

It further appears to Your Committee, that in the Second List, the Number of Regiments, from 1782 to 1795, both inclusive, whose Accounts are made up, (Debenture Warrants having been received at the Pay Office) but not settled by the respective Agents (i. e. the Clearing Warrants not being delivered at the Pay Office) is Three Hundred and Eight.

Your Committee, desirous of giving the House all the Information in their Power on the Effect of the above Evidence, as applied to the present Question, and which can only appear by an Explanation of the Forms in which this Business is officially conducted, refer to certain Papers already alluded to, and annexed to their Appendix*; from which it appears, that after the Account of a Regiment is made up by the Agents, and examined at the War Office, the Debenture Warrant is addressed by the Secretary at War to the Paymaster General, which states the Amount of the Charges allowed to be due to the Regiment, and directs him to make out a Debenture complete for the Regiment, being an Account of what is due to it, both under the Authority of the Establishment and for contingent Services allowed. This Debenture Warrant is accompanied by a State of Charges, which is an Account in Four Columns, the Two First of which state severally "the Sums expended or due," and the "Sums received;" the Two latter state what is "received over," or "received short," under each Head of Service. The Account being balanced, the Statement of the Sums

* See Appendix (A. 2, 3, 4, &c.) War Office, Fol. Edit.

expended or due is certified and signed by the Secretary at War. On the Receipt of this Warrant at the Pay Office, the Debenture is made out, founded on the Statement delivered to them, and being transmitted by the Pay Office to the Secretary at War, the Clearing Warrant under the King's Sign Manual is issued, countersigned by the Secretary at War and Three Lords of the Treasury, which directs the final Payment of the Account by the Paymaster General (where Money is due to the Regiment) and is among his Vouchers before the Commissioners for auditing the Public Accounts.

It appears, therefore, that the Regimental Accounts contained in the First List have not been examined and settled at the War Office, so far as to enable the Secretary at War to frame the State of Charges, and issue the Debenture Warrant; and that in the Second List, this Examination and Settlement has taken place; but that the Clearing Accounts, if delivered to the Persons entitled to receive them, have not been transmitted by the Person in whose Possession they are to the Paymaster General.

It is, however, from both Cases perfectly clear, that the Paymaster General has not, from the Year 1782 to the Year 1795, both inclusive, received the complete Accounts, enabling him to make up his Annual Accounts, as directed by the Pay Office Act.

It is stated to Your Committee, "that the Paymaster General's Accounts are never delivered to the Auditors in a complete State, nor with all the necessary Vouchers. The Accounts are made up as nearly complete as they will at the Time of Delivery admit of; and the Auditor's Office receives them in that State," But Your Committee think it their Duty to observe, that it is also represented, "that the Accounts for the Year 1783 have not been yet closed by the Auditors; and that, it being their Practice not to begin a subsequent Year before they had concluded the antecedent

“ antecedent one, even if the Accounts for Years subsequent
“ to 1785 had been delivered from the Pay Office. no further
“ Progress would have been made towards their final Settlement than has been made at present.”

Your Committee have received certain Observations from the War Office on both Lists of the Regimental Accounts above detailed, which are contained in the Appendix, and to which they refer the House.

Your Committee being desirous of ascertaining whether any, or what Part of the Delay in bringing forward the Regimental Accounts has arisen from the Regulations of the Pay Office Act, have proposed certain Questions to Mr. Greenwood, who is Agent to a very considerable Proportion of the Army; and from his Evidence it appears: That the Paymasters of Regiments serving Abroad have, in some Instances, transmitted their Accounts regularly, within the limited Periods, to the Regimental Agents; but that, generally speaking, the Fact has been otherwise. In some Instances, no Accounts have been received since 1793. That there are several Causes for this Irregularity: 1st. The Regimental Paymasters are generally Commissioned Officers, and consequently have other Duties; 2dly, Parts of Regiments are frequently detached; and, 3dly, The Nature of the particular Service of the Regiment may occasionally produce Irregularity. Mr. Greenwood, however, thinks the Period allotted by the Act to Regimental Paymasters sufficient except the Two latter Causes of Delay should occur.

As to the Paymaster at Home, Mr. Greenwood thinks, that in the First Instance, the Accounts are in most Cases transmitted regularly, but are frequently returned on Account of Inaccuracies arising from the perplexed Nature of the Account, occasioned by the several late Allowances. Subject to this Observation, it appears, that Mr. Greenwood thinks that the Period given to Regimental Paymasters at Home, by the Act, is sufficient.

With

With respect to the Time given to Agents for the making up their Accounts, Mr. Greenwood thinks it sufficient, provided they are furnished with their Materials by the Regimental Paymasters in due Season. He makes however one Exception to this Opinion, in the Case of Regiments serving Abroad.

It further appears, from the Return of the War Office, annexed to this Report, that, supposing the Accounts duly and regularly made up by the Agents, the Time allotted by the Act for their Examination and Settlement at the War Office is sufficient.

Your Committee, in Conclusion, wish to notice One Effect, which is a necessary Consequence of the Delay and Irregularity which has taken place in the Examination and Settlement of the several Regimental Accounts, viz. That it produces a correspondent Delay and Irregularity as to the Time when the Arrears of Military Officers can be paid. At present indeed this Observation applies only to the Case of Officers holding a Rank superior to that of a Subaltern; with respect to whom it appears, from the Evidence stated by Your Committee in their Third Report, that their Arrears cannot be paid till the Accounts of the Year to which they belong are examined and settled. And it is clear, therefore, that the Time when such Arrears can be received must, under the Practice which has been above stated, not only be distant, but uncertain. It is stated indeed, by a Return from the War Office, that the present Arrear of Business will be got rid of by extraordinary Exertion.

Your Committee, on a Consideration of the whole Circumstances, cannot but express an Opinion, that, if it be deemed necessary for the Security of the Public, to continue this Form of Payment, Measures should be taken for the punctual Discharge of all Arrears at fixed Periods, as every Military Officer will then receive a Degree of Benefit from a
Payment

Payment so conducted, which he never can derive from the present uncertain and irregular Issue.

§ 2. Your Committee proceed to their next general Head of Enquiry, namely, what Increase or Diminution has taken place since the Year 1782, in the Number or Amount of the Salaries and Emoluments of the Offices of the Secretary at War, the Comptrollers of the Army Accounts, and the Paymaster General of His Majesty's Forces.

SECRETARY AT WAR.

The Establishment of the War Office, at Christmas, 1782, consisted of The Secretary and Deputy Secretary at War, a First Clerk, and Two Principal Clerks, with Five other Clerks or Officers presiding over certain Departments in the Office. The Salaries of the above Officers, independent of Emoluments, in 1782, amounted to £.4,063. 14s. The Establishment at Christmas 1796, consisted of the Secretary and Deputy Secretary at War, a First Clerk, and Three Principal Clerks, and Eight Persons, or their Assistants, placed at the Head of different Departments of the Office, whose several Duties are described in a Paper annexed to this Report. It appears, therefore, that in Point of the Number of Persons receiving Salaries, there has been an Increase of Four, being One Principal Clerk, Two Assistants to the "Examiner of the Army Accounts," and the "Examiner of Army Muster Rolls," being a new Department, and arising from the Regulations contained in the Pay Office Act.

The Amount of the Salaries of these Officers (independent of Emoluments) at Christmas 1796, was	-	£. 5,991 12
the Amount stated at Christmas 1782	-	4,063 14
		<hr/>
the Total Increase of Salaries was therefore	-	£. 1,927 18
		<hr/>

On referring to the Returns made upon this Subject, the Particulars of this Increase appear to be as follows :

Increase of Salary to Deputy Secretary	- -	£.500	0
D ^o - - - to Examiner of Army Accounts		300	0
Salary of an Assistant to D ^o	- -	£.400	} 720 0
D ^o - to another	- -	320	
Increase to the Clerk for the Entry of Commissions		118	12
D ^o - to the Clerk for the Accounts of Deserters		49	0
D ^o - to the Clerk for Widows Pensions	-	114	8
The Salary to the Examiner of Army Muster Rolls		200	0
		<hr/>	
		£.2,002	0
Deduct a Decrease in Salaries of Principal Clerks, viz.		74	2
		<hr/>	
The Total of the actual Increase is therefore	-	£.1,927	18
		<hr/>	

Besides this Increase it appears that the Number of other Clerks at the War Office, in 1782, was Twelve; that the Total of their Salaries then was £.1,190. 13s. But that the Number of other Clerks, in 1796, was Twenty-one; and that the Total of their Salaries was £.1,810. The Increase therefore of Persons of this Description, since 1782, has been Nine, and in the Total of their Salaries, £.619. 7s.

The Number of retired Clerks, in 1782, was Two, and their Salaries, £.400: The Number of retired Clerks, in 1796, was Four, and their Salaries, £.455. 2s. making the Increase in Number of retired Clerks Two, and the Total of the Increase of their Salaries £.55. 2s.

Your Committee having remarked, that in the Paper containing an Account of the several Duties of the Clerks and Officers at the War Office, there is a distinct Column entitled "Emoluments," and finding by a Note at the End of that Paper, that certain Persons belonging to the Office are paid both by a Salary and by an established Proportion of the Fees paid to the Office; and that the Sum set opposite the Name

Name of each Officer states the Amount received by him under the Head of Salary and Fees taken together, and is calculated on an Average of Fifteen Years; they proceeded to call for a Statement of the Authority by which the said Fees have been demanded*, and a Schedule, ascertaining the Sum paid on each Instrument or Occasion, and an Account of the Application thereof. Upon this Subject it appears, “that no Document is to be found at the War Office, authorizing the several and respective Fees which may be demanded therein; nor does any Officer now belonging to the Department, or retired therefrom, know of any Orders having been given on the Subject: That the Fees have been constantly the same, within the Recollection of the Persons whose Duty it has been to collect them, and they speak from their own Experience during the last Thirty-six Years, and declare, that they have strictly and uniformly adhered to the same Rules in demanding them, as they understood to have been observed by the Officers who preceded them in the Collection.”

A Schedule of the Fees paid at the War Office, and a Paper describing the Application thereof†, are annexed to this Report; from which it appears, that (with the Exception of an occasional Arrangement made in Favour of Two retired Principal Clerks) they have been exclusively paid in certain Proportions to the following Clerks and Officers: 1, Deputy Secretary at War; 2, First Clerk; 3, Principal Clerk; 4, D^o; 5, D^o; 6, Clerk for Entry of Commissions; 7, Clerk for Accounts of Deserters; 8, Clerk for Business of Widows Pensions; 9, Examiner of Army Accounts; 10, Assistant to the Examiner of Army Accounts. And, with a View of collecting more accurate Information on this Question, Your Committee also required an Account of all Fees received at the War Office, during the Years 1792 and 1796 (being ref-

* Supplement (N.)

† Supplement (O.)

pectively Periods of Peace and War) with the Distribution thereof; whereby it appears, that the Amount received and distributed, was in the Year 1792, £.4,997. 3s. 4d.; in the Year 1796, £.42,731. 11s. 11d. The Total of the Salaries in the Year 1796, was £.8,559. 4s. which together with the Fees above stated, makes the Sum of £.51,290. 15s. 11d. of which there was paid by the Public, £.46,127. 7s. 3d. and by Individuals, £.5,163. 8s. 8d. subject to Deductions of £.52, for Taxes leaving the Total Net Receipt, A^o 1796, £.51,238. 15s. 11d.

The above Facts having particularly excited the Attention of Your Committee, they have annexed to their Report a Table, stating the Receipt of the above-mentioned Officers and Clerks, on an Average, from 1782 to 1796, both inclusive, consisting of Salaries and Fees blended together, and also containing an Account of the Salaries and Fees (distinguishing each) received by the same Officers and Clerks, A^o 1796, including also the Salaries and Fees allotted to Two retired Principal Clerks. With respect to the Emoluments which appear to have been received by the retired Clerks, Your Committee beg Leave to refer the House to a Letter from Mr. Lewis, the Under Secretary at War, in which the Claims of these Gentlemen, to Public Remuneration, are stated. And they have annexed to this Report, an Account of Emoluments not arising from Places in the War Office, but received by Officers belonging to this Department, amounting in the Whole to £.4,611. 6s. and the Pay of Nathaniel Brunton, Esq. as Captain in the Navy, and Geo. V. Hart, Esq. as Second Lieutenant Colonel in the 75th Regiment of Foot.

COMPTROLLERS OF ARMY ACCOUNTS.

The Number of Salaries established at this Office, May 8th, 1791, was Nine, and the Total Net Amount thereof, consisting

consisting both of Salaries and Emoluments, including £.20 per Annum paid to One superannuated Officer,

was	-	-	-	-	£.4,331 2 8
The Salaries being	-	£.1,639	9	11	
The Emoluments	-	2,691	12	9	
					<hr/> £.4,331 2 8 <hr/>

All the Emoluments belonging to the Office, consisting of certain Fees and Gratuities paid to the several Clerks and Officers, were abolished in the Year 1783, and fixed Salaries were substituted in lieu of the Payments made by Salaries and Emoluments jointly.

The Number of distinct Salaries, in 1797, appears to be Thirteen, being an Increase of Four. And the Amount of the Salaries paid in 1797 is £.4,470, being an Increase beyond the former Establishment, consisting of Salaries and Emoluments, of £.138. 17s. 4d. or if the Allowance to the superannuated Officer of £.20 per Ann. be not considered as belonging to the Establishment, of £.158. 17s. 4d.

Your Committee further report, that by Stat. 25 Geo. 3. C. 52. the Comptrollers of the Army Accounts have been, in virtue of that Office, named among the Number of the Commissioners for Auditing the Public Accounts; in virtue of which Appointment they receive each a Salary of £.500 per Annum, in Addition to the Sum of £.1,000 per Ann. they are entitled to as Comptrollers. They are also, in virtue of their Office, Members of the Board for the Management of the Affairs of Chelsea Hospital; for their Services, Pains, and Labour in which Department they receive no Salary or Emolument whatever. The Secretary to the Board attends the General Officers who compose the Cloathing Board, in Capacity of Secretary to that Board likewise, but for this Service he receives no additional Salary or Emolument whatever.

PAYMASTER GENERAL OF THE FORCES.

Your Committee find, from a Return made to their Order by the Pay Office, that the Establishment, previous to the Act of the 23d of His present Majesty, consisted of the Paymaster and Deputy Paymaster General, Cashier, and other Clerks and Officers, making in the whole Eight; that there were also Eight Junior Clerks employed, with an Office Keeper, Two Messengers, and a Housekeeper, being in the whole Twenty. It appears also, that there were Nine Deputy Paymasters Abroad, Six of whom were employed on a Salary of 30s. per Diem, and Three at £.3 per Diem each.

The Net Receipt of the whole Establishment of the Paymaster General, his Officers and Clerks (exclusive of the Salary paid to the Deputy Paymasters Abroad) was £.16,973 1 8
 Payments to Deputy Paymasters Abroad - 6,588 0 0

£.23,561 1 8

of which £.11,573. 19s. 1d. consisted of Fees and Gratuities paid to certain Officers exclusively.

Your Committee have called for a Return, stating what Alterations took place in pursuance of the Pay Office Act, and find, that at present no Fees, Perquisites, or Gratuities, are taken in the Pay Office of the Army; and that the Establishment made immediately on the passing the Act, consisted of the Paymaster and Deputy Paymaster General, and Six Principal Clerks and Officers, making in the whole Eight; and also of Eight Junior Clerks, a Storekeeper, Two Messengers, and a Housekeeper, the Net Salaries of whom amounted to £.11,000. Since that Period there has been an Addition of Two Clerks, and Increase of Salary to Two others as Assistants in the Departments of the Accountant and Cashier; the Increase in point of Salary being £.340. The Total thereof, independently of the Salaries of the Deputy

puty Paymasters Abroad, is £.11,340, being a Decrease in the whole Emoluments of the Office, in Comparison with the Receipt before the Pay Office Act, of £.5,633. 1s. 8d. Your Committee also beg Leave to remind the House, that by the Pay Office Act, the Paymaster General was deprived of any Profit that might accrue from the Custody of the Public Money.

The present Annual Amount of the Salaries to Deputy Paymasters (exclusive of those named in the Return, and whose Appointments have ceased) is £.5,205, being a Decrease in Salaries to Deputy Paymasters of - £.1,383 0 0

Decrease on the Establishment - - 5,633 1 8

Total of the Decrease in this Office - £.7,016 1 8

The Total Amount of what the Officers on this Establishment receive from other Departments of Government is £.2,576. 3s. 8d. the Particulars of which are contained in a Paper annexed to the Appendix.

§ 3. The last Question for the Consideration of Your Committee is, Whether any, and what further Measures can be adopted for reducing the Expenditure, or diminishing the total Amount of Salaries and Emoluments in these Offices, without Detriment to the Public Service.

SECRETARY AT WAR.

Your Committee having received a considerable Impression from the Statement laid before them, respecting the Fees received in the War Office, have thought it adviseable to refer to the Reports of the Commissioners of Accounts, and of Enquiry, to ascertain whether any Principle has been recommended by their Authority, which might apply to the present Case. They find, that the Commissioners of Accounts,
speaking

speaking of certain Offices in the Exchequer, declare, "We
 " are of Opinion, that in the Place of all these Salaries, Fees,
 " and Gratuities, there should be substituted and annexed to
 " these Offices, of whatever Rank or Denomination, One
 " certain Salary, paid to the Officer by the Public, Quar-
 " terly, and free of all Deductions; this Salary should be
 " an ample Compensation for the Service required, and the
 " Quantum estimated by the various Qualifications and Cir-
 " cumstances necessary for the Execution, and which together
 " form the Title to the Reward."

The Commissioners of Enquiry, in their First Report concerning the Offices of the Secretaries of State, say, "We
 " are of Opinion, that the whole Fees and Gratuities received
 " in these Offices, &c. should constitute One General Fund
 " in the Hands of the Chief Clerk of each Office, towards
 " defraying the Expence of the Office, and that the Salaries
 " of the Under Secretaries, Clerks, and other Officers,
 " together with every other attendant Expence, be paid
 " thereout Quarterly, as far as the said Fund will produce."

In those and in other Offices, the Plan so recommended has been since carried into Execution; and it appears to Your Committee, that the Establishment of fixed and certain Salaries, to be defrayed out of a general Fee Fund, as far as the said Fund will produce, is particularly desirable in the present Instance; and they do, on full Consideration, recommend the Adoption of such a Measure, on such a Scale as may afford liberal and ample Reward to the Under Secretary, Clerks, and Officers of the War Office, proportioned to the Trust severally reposed in them; to their personal Labour; and their Ability to promote the Public Service, by a faithful and active Discharge of the Duties of their respective Offices.

Your Committee having made this general Remark on the Amount of the Salaries and Emoluments which have been received at the War Office, beg to observe, that, considering
 the

the heavy Pressure of the Public Business there (and, they may add, its great Arrear) they cannot recommend any Diminution at present of the Number of Persons receiving Salaries, without Detriment to the Public Service.

Your Committee further wish to express their Concurrence in the general Principle of giving Persons, who have retired through Age or Infirmities, a liberal Compensation for their past Services ; but they are of Opinion that this Compensation ought to be limited in its Extent, and given in Conformity with those Regulations which they have thought it their Duty to propose respecting the future Application of the Fees paid at the War Office.

COMPTROLLERS OF ARMY ACCOUNTS.

Your Committee have already suggested, that possibly further Measures may be necessary for reducing the Expenditure arising from the Delivery of Forage to Non-effective Horses ; and for checking the Expenditure in the Department of the Apothecary General ; and most especially, that a strict and vigilant Examination should be made into the Accounts and Conduct of all Persons connected with the Expenditure arising from the Service of active Armies Abroad. They have only to add, with respect to the particular Establishment of this Office, that in their Opinion, no “ Measures can at present be adopted for diminishing the Total Amount of the Salaries belonging to the Office of the Comptrollers of the Army Accounts, without Detriment to the Public Service.”

PAYMASTER GENERAL OF THE FORCES.

Your Committee have already noticed, that the Recommendation of the Commissioners of Accounts, relative to the Cloathing of the Army, has not been adopted ; that there is

great Delay and Irregularity as to the Time when the Arrears of Military Officers can be paid; and great Delay also in the final Settlement of the Accounts of the Paymaster General. Under the present Head, they have only to add, having considered the State of the present Establishment of the Pay Office (independently of the Deputy Paymasters Abroad) and ascertained in various Parts of their Report, that there is a considerable Pressure of Business now at the Office, and that the Total Amount of the Salaries and Emoluments have undergone a considerable Reduction in consequence of the Pay Office Act, are of Opinion, that no Measures can be adopted for reducing the Total Amount of such Salaries, without Detriment to the Public Service.

With respect to the Deputy Paymasters Abroad, Your Committee finding that, with the Exception of Mr. Alexander Johnson, the Deputy Paymaster at St. Domingo, and possibly of Colonel Hart, the Deputy Paymaster at Madras, all the Deputy Paymasters execute their Office by Deputy; they think themselves called upon to repeat the same Observation which was made upon this Subject by the Commissioners of Accounts, namely; "Though Deputies themselves, they execute their Office by Deputies, being themselves engaged in very different Employments under Government;" a Practice which they think ought to be discontinued in all Cases where sufficient Security can be obtained from Persons qualified, and willing to execute the Office in Person.

July 19th, 1797.

ESTABLISHMENT of the 11th Regiment of Foot, commanded by Lieutenant General Smith, for 365 Days, to 24th Dec. 1791.

Ten Companies, consisting of				Pay, &c. for 365 Days.			Total Charge.
				£.	s.	d.	
Colonel and Captain, and in lieu of his Servants	-	-	-	502	10	0	
Lieutenant Colonel and Captain, and in lieu of his Servants	-	-	-	291	6	0 $\frac{1}{2}$	
Major and Captain, and in lieu of his Servants	-	-	-	257	0	7 $\frac{1}{2}$	
7 Captains more, each £.171	7	1	1	1199	9	7	
Captain Lieutenant	-	-	-	79	19	4	
11 Lieutenants, each	79	19	4	879	12	8	
8 Ensigns, each	62	16	7 $\frac{1}{4}$	502	12	10	
Chaplain	-	-	-	114	4	8 $\frac{3}{4}$	
Adjutant	-	-	-	68	10	10	
Quarter Master	-	-	-	79	19	4	
Surgeon	-	-	-	68	10	10	
Mate	-	-	-	59	19	5 $\frac{3}{4}$	
22 Serjeants, each	18	5	0	401	10	0	
30 Corporals, each	12	3	4	365	0	0	
10 Drummers, each	12	3	4	121	13	4	
2 Fifers, each	12	3	4	24	6	8	
370 Private Men	9	2	6	3,376	5	0	
Total of Pay	-	-	-	8,392	11	3 $\frac{1}{2}$	
Clothing	-	-	-	1,361	1	2 $\frac{1}{4}$	
Agency	-	-	-	181	17	4 $\frac{1}{4}$	
ALLOWANCES TO THE							
Captains, each 38l. 5s.	-	-	-	£. 382	10		
Paymaster and Surgeon, each 70l.	-	-	-	140	0		
Serjeant Major, and Quarter Master Serjeant, each 9l. 2s. 6d.	-	-	-	18	5		
				540	15	0	
Total for this Regiment	-	-	-	—	—	£. 10,476	4 18

The Establishment of the 67th Regiment of Foot, is similar to the above.

STATE

STATE of CHARGES and RECEIPTS for the 11th Regiment of Foot, for One Year, from 25th December 1790, to 24th December 1791, both Days inclusive.

HEADS of SERVICE.	Sums expended or due.		Sums received.		Received over.	Received Short.
	£.	s. d.	£.	s. d.	£. s. d.	£. s. d.
Subsistence of Commissioned and Warrant Officers, and Pay of Non-commissioned Officers and Private Men, including Agent	7,637	5 10	7,421	5 8	—	266 0 2
Allowances to Commissioned and Warrant Officers	522	10 0	540	15 0	18 5 0	
Ditto to Private Men	228	13 4	230	0 0	1 6 8	
Contingent Disbursements, including Extra Price of Bread	77	8 4	80	0 0	2 11 8	
Recruiting Service	206	16 11	460	0 0	253 3 1	
Allowance for Clothing	1,361	1 2	1,361	1 1	—	0 0 1
Arrears of Commissioned and Warrant Officers, including Agent	843	1 6	—	—	—	843 1 6
Fees of Debenture, and clearing Warrants	14	14 0	—	—	—	14 14 0
	£ 10,941	11 1	10,093	1 9	275 6 5	1,123 15 9
	£ 10,093	1 9	—	—	—	275 6 5
	£ 848	9 4	—	—	—	848 9 4

I do hereby certify, that the above State hath been made out by my Direction, and that all the Sums therein set down as expended or due, amounting in the whole to Ten Thousand Nine Hundred Forty-one Pounds Eleven Shillings and One Penny, are approved and admitted by me as proper Charges, under their several Heads of Service, in the Accounts of His Majesty's 11th Regiment of Foot, for One Year, viz. from 25th December 1790, to 24th December 1791, both Days inclusive.

War Office, 30th July 1794.

W. Windham.

RETURN

RETURN to an Order for a Statement, explaining the Meaning of Payments made without Account; the general Nature of the Claims so discharged; and the Form of Examination they are subject to before Payment: Also, A Statement of the general Description of such Claims on which Payments are made on Account, and the Form of Examination they undergo, before the Advance claimed is granted: And also, A Statement of the Examination which Claims undergo, for which Bills are drawn on the Treasury from Abroad, before such Bills are accepted; and whether Bills drawn by Commissaries General are subject to the same Examination.

P A R T I.

THE Return to this Order necessarily embraces some of the Points in the Account already given to the Committee, of what has been done in consequence of the Seventh Report of the Commissioners for examining the Public Accounts of the Kingdom: a Repetition of the Matters therein stated will however be avoided in this Answer as carefully as possible, consistently with giving the Information required by the Committee.

When Payments are made without Account, the Persons receiving the Money are not liable to render any future Account thereof; they are, therefore, not inserted in the Imprest Roll from the Exchequer, if the Issues were made from thence; or if the Payments are made by any Public Officer, who is himself an Accountant, the Person receiving is not set insuper as a Public Accountant, at the Foot of the Account of the Officer who pays the same, which is always done when the Words, without Account, are not in the Instrument directing the Payment.

“The general Nature of the Claims so discharged” is, in Instances for specific Services, requiring no subsequent Examination, such as, 1st, Salaries or Daily Pay at the Rates authorized by some previous Instrument. 2d, Subsidies, and Pay of Foreign Troops. 3d, For Purchases or for Services, the Particulars of which undergo a competent Examination before Payment. 4th, Balances of settled Accounts.

The Form of the Examination they are subject to before Payment varies, according to Circumstances and the Nature of the Service. Salaries or Daily Pay require Computation only, which is done by the Person preparing the Instrument.

Subsidy and Pay of Foreign Troops require a Comparison of the Claims with the Treaties—a Computation of Numbers checked by the Muster Rolls—and of the Rate of Pay by the Schedules usually annexed or referred to in the Treaties—all which is performed

formed by the Comptrollers of Army Accounts, on Reference from the Treasury.

Purchases and Services may be by Contract, or on Commission;—if the former, the Parties ultimately account, and the object of previous Examination is to ascertain that no more is paid than is warranted under the Contract;—if the latter, the Claimant receives no more, directly or indirectly, than the Rate of Commission allowed. There are also divers casual Services in Army Expenditures, which undergo every Examination that the Nature of each Case will admit of, for the Purpose of doing Justice to the Public and the Party. Almost all the Examinations on this Third Head, which relate to Army Matters, are performed by the Comptrollers of Army Accounts, on Reference from the Treasury.

Balances of Accounts, are of such Accounts as have been examined and passed by the Commissioners for auditing the Public Accounts, and sometimes of such Accounts as may have been examined at the Comptrollers Office; and Money from Time to Time paid in Part.

Claims on which Payments are made on Account, may be stated under the general Description of those of Public Military Officers, Commissaries, and Contractors, at Home or Abroad.

The Form of Examination, which such Claims undergo before the Advance desired is granted, is as follows:

Public Military Officers, such as Barrack Masters General, Quarter Masters General, Engineers, &c. &c. at Home, act under the Directions of the Officers having Cognizance of their respective Departments: Abroad, their Claims for Money in Advance are preferred to the Commanders under whom they act, and granted at the Discretion of such Commanders.

Commissaries at Home have Money advanced to them upon Reference of their Claims, by the Treasury, to the Comptrollers of Army Accounts, who settle the Amount of the Payments on Account, on Consideration of the Nature and Extent of the Service to be performed. Commissaries Abroad possess themselves of Money by Bills drawn on the Lords of the Treasury, with the previous Concurrence of the Commanders in Chief under whom they serve.

Contractors at Home sometimes stipulate by their Agreement, that they shall have a certain Sum in Advance, to enable them to carry on the Service they engage to perform. In these Cases, the Quantum of such Advance is settled according to the Nature and Extent of the Service. Every subsequent Payment to such Contractors, although for specific Services, ascertained by an Examination at the Comptroller's Office to be conformable to the Contract, is nevertheless paid on Account. The first Advance is deducted,
by

by the same Office, from the Amount of the last Claim under the Contract; and as a further Security to the Public, the whole Account is afterwards re-examined, stated, and passed by the Commissioners for auditing the Public Accounts.

P A R T II.

THE Monies granted by Parliament for the Service of the Army may be distinguished under Three different Heads:

1st, For the Pay and Subsistence of established Regiments and Corps, and of the established Staff Officers of the Army.

2d, For the contingent and extraordinary Expenses of established Regiments, Corps, and Officers, such as Expenses of Marches, Camp Equipage lost, or Clothing, Allowances on taking the Field, and other Charges of that Nature.

3d, The Extraordinaries of the Army, in general, include Provisions and Forage, Expenses in the Departments of the Quarter Masters General, Barrack Masters General, Physicians, and Inspectors of General Hospitals, Pay and Allowances to extra Corps, and to Staff Officers not on the Establishment of the Army, Engineers Department exceeding the Services provided for by the Board of Ordnance on Estimates, and all casual Claims for extraordinary Services performed, or Supplies furnished for the Army in general.

The First Head of Army Expenses, viz. for established Pay, is voted by the House of Commons on Estimates formed at the War Office. When the Act for appropriating the Supplies is passed, Establishments are made out according to those Estimates, of which Establishments Three Copies are signed by His Majesty, and countersigned by the Lords Commissioners of the Treasury. One of these is for the Information of the Treasury, another for the Direction of the War Office, and the Third is the Voucher of the Paymaster General of the Forces. Under these Establishments His Majesty's Authority is given, with the Concurrence of the Lords of the Treasury, for the Application of the Money so granted by Parliament; and every Payment beyond these Establishments is an extraordinary Charge.

The Money for the voted Services is paid to the Agents of Regiments, or to the General and Staff Officers, or their Agents, by the Paymaster General, under the Directions of the Secretary at War. When the Year is expired, His Majesty's Warrants, countersigned by the Secretary at War, are granted for all Sums due and received within the Period of the Establishment; which, together with the above-mentioned Establishments, and the Receipts of the Agents, or Persons receiving, indorsed thereon, are complete Vouchers for the Amount of each Warrant to the Paymaster General,

General, in his Account afterwards passed before the Commissioners for auditing the Public Accounts.

The intermediate Regulations and Checks applied in order to control the Payments under the above described Establishments, arise at the Office of His Majesty's Secretary at War.

The Second Head, viz. for Contingent and Extraordinary Expences of Established Corps, and other Charges of that Nature, are incurred under the immediate Direction of His Majesty's Secretary at War, in whose Office the Claims undergo such Examinations, and are subject to such Regulations and Checks as have been established there. The Warrants are paid by the Paymaster General in pursuance of His Majesty's Sign Manual, countersigned by the Secretary at War, and afterwards by the Lords of the Treasury, out of such Monies as the Treasury directs to be issued to the Bank for that Purpose. The Articles form a Part of the Extraordinaries of the Army laid before Parliament for their Approbation after the Expences are incurred, and the Warrants, with the Receipts of the Parties to whom they are payable, are the Paymasters Vouchers in his Account before the Auditors.

P A R T III.

The Third Head, viz. for the Extraordinaries of the Army in general, may be stated under various different Branches of Service, all of which are directly or indirectly paid by the Paymaster General, out of such Money as is placed in the Bank in his Name by the Treasury for that Purpose, and in pursuance of Warrants under His Majesty's Sign Manual, countersigned by the Lords of the Treasury.

1st, Bread, Wood, Straw, and Forage, for Camps in Great Britain.

These Articles were for some Years provided by Public Contracts made by the Board of Treasury with Persons making the lowest Tenders, pursuant to Notice inserted in the Public Papers; but for the ensuing Campaign it has been thought expedient to appoint Commissaries for different Districts, who have been directed to make small local Contracts, upon advertising for and receiving Tenders as above-mentioned, with the view of saving the Expence of a Number of Magazine Keepers and Deliverers, as well as to avoid the Waste and Plunder of Articles the Property of the Public. Provision has also been made, by the Terms of the Contract, for keeping the Property in the Contractor till it is supplied to the Troops: The Delivery is in like Manner to be made by the Contractor, who is to receive Payment only for the Quantities actually delivered, on his producing proper Receipts of Parties. It is conceived that these Regulations and Checks have been effectual

effectual to guard against every Abuse, except perhaps the Delivery of Forage for non-effective Horses, or paying Money in lieu thereof, which, notwithstanding the most careful Regulation, and the utmost Vigilance of the superintending Officers, it is possible may not yet have been wholly prevented.

2d, Bread for Troops in Barracks is furnished by a Person contracting to perform the Service, on an Allowance of a Commission of £2½ per Cent. on the Money actually expended. Regimental Receipts prove the Number of Loaves delivered; and the Account and Receipts of the Bakers, the Prices. Upon these Documents, accompanied by an Affidavit of the Contractor, that he does not, directly or indirectly, derive any Benefit or Emolument whatever from the Transaction, except the Commission, the Money is paid; and there is Reason to believe these Regulations and Checks are fully effectual.

3d, Barrack Expences in Great Britain are incurred by the Barrack Master General, under the Directions of the Secretary at War. The Regulations and Checks applied, in order to control the Expenditure in this Department, arise in the Office of the Barrack Master General. This Officer is an Accountant before the Commissioners for auditing the Public Accounts, where he must finally pass the Account of all his Expenditures.

4th, The Apothecary General to the Army makes up his Bill Half Yearly, for Medicines and Surgeons Instruments, which he provides for every Corps at Home and Abroad, as well as for the general Hospitals, in consequence of orders given to him by the Secretary at War. The Articles and the Prices are examined by the Physician and Surgeon General of the Army, who state their Observations at the foot of the Bills; to which are annexed a Certificate, that the Secretary at War is satisfied that all the Medicines, &c. specified in the Accounts, have been forwarded to their respective Destinations, according to the Directions from Time to Time given to the Apothecary General. The Bills are then delivered at the Treasury, and referred from thence to the Comptrollers of Army Accounts for further Examination.

In a late Instance, in consequence of some Observations of the Physician and Surgeon General, the Comptrollers were specially directed to make particular Enquiries of the Companies of Apothecaries, and eminent Druggists, respecting the Prices of different Articles stated by the Medical Board to be overcharged. After the Computations are checked, and the Fairness of the Prices are ascertained by the Comptrollers, the Amount reported by them to be due is issued. These Regulations and Checks seem to be sufficient, unless it shall be thought adviseable to require Vouchers of the actual Receipt of the several Articles, for the Use of the Regiments

or Hospitals for which they were ordered, by the Persons to whom they were addressed.

5th, When Provisions are supplied in this Country for the Service of his Majesty's Armies Abroad, the Numbers to be victualled are ascertained from the latest Returns of the Force intended to be employed at each Station; the same is then sent from the Treasury to the Comptrollers of Army Accounts, who compute the Quantities of each Article necessary to be provided, and return an Account thereof to the Treasury, from whence Directions are sent to the Commissioners for Victualling to provide the Quantities wanted; and when the Provisions are ready to be shipped, the Commissioners for Victualling apply to the Transport Board for the necessary Tonnage. The Regulations and Checks for controlling the Expenditure of the Public Money in the Purchase of Provisions, and the Hire of the Transports, are in the Boards for Victualling and for the Transport Service respectively.

6th, All Articles of Stores, other than Provisions, are provided by the Commissioners for Transports, pursuant to Orders from the Treasury, and under Regulations and Checks established by the said Commissioners.

7th, The contingent and extraordinary Expences of his Majesty's different Governments, and the Charges for additional Fortifications for the Defence thereof; for Pay of Militia and extra Corps, &c. therein, are defrayed by the Governors drawing Bills on the Treasury, who thereby become Accountants for the Public Money so coming into their Hands. As a Check on their thus obtaining Money, the Bills before Acceptance, with their Letters of Advice, and the Vouchers accompanying the same, are referred to the Secretary of State, or to the Office having Knowledge of the Nature and Necessity of the Service for which the Expence was incurred. The Persons drawing are required to transmit Quarterly Accounts of Receipts and Expenditures, which undergo an Examination at the Office of the Comptrollers of Army Accounts, whose Duty it is to point out any Irregularity in the Vouchers, or any Excess in the Expenditure, on the Reports from whom Instructions or Orders are given by the Lords of the Treasury, as Circumstances may require. The Quarterly Accounts are then transmitted to the Commissioners for auditing the Public Accounts, who call on the Parties, in due Time, to make up, and transmit to their Office Annual Accounts attested on Oath, accompanied by the proper Vouchers. In the Examination of these Accounts, the Parties are charged with all Sums which have come into their Hands, and are discharged by Allowance of all Payments duly authorized, and vouched in the Manner required by the Act for better auditing the Public Accounts.

The Regulations and Checks in controlling the Expenditures in these Cases seem ultimately effectual; but the serious Inconvenience which would occasionally arise to the Public, by protesting Bills of Governors, and the consequent Loss which would be sustained therefrom, may unavoidably afford the Means, in some Cases, of an Accountant possessing himself of more than necessary Funds, which may escape Discovery at the Auditor's Office till the Delivery of the Accountant's final Account. When that is received, and the Accountant appears to be indebted to the Public, the Commissioners for auditing lose no Time in reporting such Balance to the Treasury, in order that their Lordships may take such Steps as they shall think fit, to require the Re-payment of it previous to the final Settlement of the Account.

The Bills of the Commissaries General with the Armies Abroad are drawn under an express Authority from the Commander in Chief, on the Spot, on a satisfactory Statement made to him of the Necessity thereof; they are therefore paid without any immediate Examination or Enquiry, by Direction of the Treasury, the Expenditure of the Money being checked on the Spot, as has been before observed, by the Commissary of Accounts, and ultimately, as soon as the Service is over, by a strict Investigation before the Commissioners for auditing the Public Accounts.

8th, The extensive and multifarious extraordinary Expences of active Armies Abroad. In former Wars, Quarter Masters General, Barrack Masters General, Inspectors of Hospitals, Commissaries, Commanding Engineers, and other Officers, were all separate Accountants before the Auditors, Money being obtained upon Account by each, in his respective Department, upon general Representations to the Commanders under whom they served, either by Bills drawn in their Favour, or by Warrants on the Deputy Paymasters, the Application of which Money, so imprested into their Hands in gross Sums, did not fully appear to the comptrolling Offices at Home till many Years afterwards, on passing their Accounts before the Auditors.

This Practice not only delayed the full Investigation of these Accounts to so remote a Period, as to render Check or Control in some Cases ineffectual, but afforded Means to Accountants to possess themselves of large Balances, no Part of which could be required of them, till the Delivery of their final Accounts, in the Manner stated under Art. 7.

In the present War, when the Extent of the Service has rendered it necessary, it has been before stated to the Committee, the System adopted for conducting the Whole of the Expences of each Army is by the Means of a Commissary General, who is responsible for the Expenditure of all Monies, Provisions, and Stores.

No Service is, however, to be performed, or Expence incurred, but by the Direction, or with the Concurrence of the Commander in Chief. The Deputy Paymaster General of the Forces attending the Army is to possess himself of Money for the ordinary Services of the Army, by Bills drawn by himself on the Paymaster General in England, to be negotiated by the Commissary General, the Net Produce of which is directed to be paid into the Deputy Paymaster's Hands: For Extraordinary Services, the Commissary General is to draw and negotiate Bills on the Treasury, placing the Produce, in like Manner, in the Hands of the Deputy Paymaster General, who is from that Fund to answer the Orders of the Commander in Chief and Commissary General. A Commissary of Accounts attends each Army, with a proper Establishment, for the Purpose of examining Accounts on the Spot.

Under the Authority, therefore, of the Commander in Chief, and with the Assistance of the Deputy Paymaster, checked and controlled by a Commissary of Accounts, the Commissary General is responsible for the Expenditure of all Monies, Provisions, and Stores. All Works to be performed, all Vessels, Waggon, or Supplies to be provided, in every Department of the Army, must be with the Approbation, and under the Orders of the Commander in Chief: The Works are to be executed, and the Stores, &c. to be used under the Direction of the Heads of each Department respectively, but the Means are to be furnished by the Commissary General: He is the Person who is to hire, provide, and purchase every Thing, by Contract or otherwise; obtaining, in all Cases, Certificates from Merchants on the Spot, that the Charges do not exceed the Market Prices of the Time and Place; and he is finally to be the sole Accountant to the Public in the Auditors Office for the whole Expences incurred.

By this System, the Commissary General is merely an Agent for providing every Thing for the Army, except what falls under the Heads of Provisions and Forage. The Quantities wanted, of all Articles not in his own Department as Commissary of Provisions, are settled by others; the Commander in Chief himself determining the Rate of Army Allowances, the Number and Pay of Extra Staff Officers, &c. The Supplies of whatever is necessary for the Departments of Quarter Masters, Barrack Masters, Commanding Engineers, &c. are furnished to the Heads of each, when the Orders from the Commander in Chief are in general Terms obtained for that Purpose, on a Requisition made to the Commissary General, who has no Control on the Extent of the Demands from the several Departments; nor has he any with regard to his own Branch, respecting the Numbers to be victualled. His discretionary Power can only be exercised as to the Extent of his Purchases, in order to enable him to victual those to whom he is ordered to issue Provisions,

visions, the Numbers of whom are settled by the Commander in Chief. Upon the Whole, this System appears to be the best that can be devised, on considering all Circumstances, to regulate, check, and control the Public Expenditure for considerable Armies on active Service. Great Attention, however, is requisite for the Purpose of avoiding Profusion in the Supplies necessary for an Army, and to prevent the subsequent wasting of the Articles, or the converting them to improper Purposes. Without that, the Heads of Department might possess themselves of an unnecessary Quantity of Stores, and the Commissary General of a Profusion of Provisions; and the Surplus, above what is *bona fide* wanted for the Public Service, might otherwise be wasted, or not be brought to account for the Benefit of the Public. The Commissary of Accounts, by an Examination on the Spot, can effectually check and control Vessel Hire, Labour of Artificers, and all actual Services, sufficiently to ascertain that the Public have had the Service of what is paid for; he can also do the same respecting all Purchases, to ascertain satisfactorily that the Articles have been actually received by the Officers of the Public; but the tracing the Disposal of Stores and Provisions from their Delivery to their actual Expenditure or Application for the Public Service or Benefit, is a Duty which requires peculiar Care: the Commissary of Accounts is therefore required by his Instructions to attend to that Object, and strong Cautions have lately been given in Letters to the West Indies, to put the Commanders in Chief and Commissaries General more particularly on their guard respecting the æconomical Use of the Provisions and Stores in their Charge.

The Commissary General is charged with all Articles sent from this Country, or purchased by himself, and can only be discharged by Deliverers to the Troops, or by Losses, Captures, or Condemnations duly attested. Whether in the Confusion and Waste, perhaps sometimes inevitable in active Service, competent Regulations can be established to render these Checks completely effectual, may be doubtful. On the Discretion of the Commander in Chief depends the Appointment and Pay of Extra Staff Officers, and the granting Army Allowances.

9th, Casual Claims of Foreign Troops under Treaties, and for extraordinary Services performed, or for Supplies furnished for the Army in general.

Claims of this Nature are presented to the Lords of the Treasury, and are by their Directions referred to the Comptrollers of Army Accounts, who investigate the same with Care and Attention, and report to their Lordships a State of the Case, as it appears to them on such Investigation; upon Consideration of which Report their Lordships determine whether any and what Payment is due to the Claimant.

Whitehall, Treasury Chambers,

2d June 1797.

A STATEMENT of the several Regulations and Checks which have been applied to control the Public Expenditure, in all Matters coming under the Inspection of the Office of Comptrollers of the Army Accounts; and also how far, in their Judgment, the same have been effectual.

THE Matters coming under the Inspection of the Office of Comptrollers of the Army Accounts are, Provisions and Stores wanted for the Use of His Majesty's Troops at Home and Abroad; the Rates and Prices of all Contracts whatsoever, relative to the furnishing His Majesty's Forces with Money, Provisions, or Stores; all such Army Accounts, ordinary and extraordinary, and all Claims for Army Services, which shall be referred to them by the Lords Commissioners of His Majesty's Treasury; the Clothing of the Invalids; the several Regulations and Checks which are applied to control the Public Expenditure in the above Matters; and how far, in the Judgment of the Comptrollers, the same have been effectual, are as follows:

Provisions and Stores wanted for the Use of His Majesty's Troops at Home and Abroad are provided in several Ways. When by Contracts made by the Board of Treasury, Notice being given by the Treasury, by Public Advertisement, to receive Tenders, such Tenders are referred to the Comptrollers, and the lowest Bidder being ascertained, the Terms of the Contract are settled by the Comptrollers, in the doing which every Care is taken to ensure the due Execution of the Service, and prevent Frauds and Abuses. The subsequent Claims under these Contracts are certified by the respective Governors of the Garrisons where such Troops are stationed, which Certificates, being presented to the Treasury, are referred to the Comptrollers, who, after an Examination, to ascertain what Sum is due thereon, according to the Terms of the Contracts, recommend that Sum to be issued to the Party by Way of Imprest and upon Account. If it be One of the Conditions of the Contract, that the Contractor shall have Money advanced to him to enable him to carry on the Service, Care is taken by the Comptrollers that such Advance be deducted from the last Claims under the Contract. As a further Security to the Public, the Accounts of such Contractors are afterwards re-examined and passed by the Commissioners for auditing the Public Accounts; and these Checks and Controls, it is presumed, are effectual.

Bread, Wood, Straw, and Forage for Troops encamped in Great Britain, were heretofore provided by Contracts made at the Treasury in the Manner before mentioned.

It has been thought proper, for the ensuing Campaign, to appoint Commissaries for different Districts, who are instructed to make

make small local Contracts, upon advertising for and receiving Tenders. The Checks and Control on this Business by the Comptrollers of Army Accounts have been to prepare the Instructions to the Commissaries respecting their general Conduct, and the Terms of these local Contracts. In doing this, every Attention has been paid to save Expence of Magazine Keepers and Deliverers, by engaging the Contractor himself to make the Deliveries to the Troops, and to be paid the Amount only of the Receipts of the Parties, which is also intended to guard as much as possible against Waste and Plunder of Articles, the Property of the Public, by keeping the Property in the Contractor till the actual Delivery; and it is hoped these Regulations and Checks will be effectual to meet every Abuse, unless it may be the Delivery of Forage for non-effective Horses, on paying Money in lieu thereof, which, notwithstanding the most careful Regulations hitherto established by the Comptrollers, and the utmost Vigilance of the superintending Officers, have possibly not yet been wholly prevented.

Bread for Troops in Barracks is supplied by a Contractor, on an Allowance (at present of £.2½ per Cent.) by way of Commission for his Trouble. The Claims under this Contract are examined by the Comptrollers on Reference from the Treasury, in which Examination the Regimental Receipts prove the Number of Loaves delivered, and the Account and Receipts of the Bakers, the Prices actually paid; upon these Documents, accompanied by an Affidavit of the Contractor, that he does not, directly or indirectly, receive any Benefit or Emolument whatever from the Transaction, except the Commission, the Money found by the Comptrollers to be due is recommended to be paid; and these Regulations and Checks appear to be fully effectual.

The Provisions for His Majesty's Armies Abroad are in other Cases supplied by the Commissioners for Victualling, under the Direction of the Lords Commissioners of the Treasury. The Numbers to be victualled are ascertained, as nearly as can be, from the Returns of the Commanding Officers and Commissaries, and from the Corps intended to be sent to each Station. The same is communicated from the Treasury to the Comptrollers of Army Accounts, who compute the Quantity of each Article necessary to be sent from this Country; taking into Consideration the Representations of the Commissaries, &c. with regard to those Articles which may be provided at more reasonable Rates by Purchases in the respective Countries. When the Supplies which it may be proper to send from this Country are ascertained, the Comptrollers report them to the Treasury, and Directions are sent to the Commissioners for Victualling to provide them, who apply to the Commissioners for the Transport Service to furnish Vessels for their

their Conveyance Abroad, consigned to the Commissaries at the respective Places of Destination.

The Commissaries General, who receive the Provisions so sent, and who purchase others, are appointed by the Lords Commissioners of His Majesty's Treasury, having Instructions for their Conduct. The Drafts of these Instructions are prepared by the Comptrollers of Army Accounts, subject to the subsequent Approbation of the Treasury. In the Preparation of them, every Care is taken to guard against improper Issues, Waste, and Embezzlement. It is required by these Instructions, that the Accounts of the Commissaries of the Provisions and Stores that shall come into their Hands, shall be subject to the Examination of Commissaries of Accounts specially appointed by the Treasury to attend each Army, which Commissaries of Accounts have also Instructions for their Conduct, the Drafts of which are prepared by the Comptrollers of Army Accounts. In these Instructions the Commissaries of Accounts are required to examine all the Accounts for the Extraordinaries of the Army to which they are attached; to attend that all Purchases of Provisions, and all Issues of Money, Provisions, and Stores, are duly authorized by the Commander in Chief; that the Purchases are also made at the Market Price, or on the best possible Terms; and to examine and certify the Accounts of the Commissary General every Muster of Two Months.

The Commissaries General make Returns, from Time to Time, of the Provisions and Stores received from this Country, and what are purchased by themselves; on which Returns they also state the Number of Persons victualled. The Commissaries of Accounts also make Returns of their Examination of Accounts on the Spot; and from these Documents, the best Examination is made by the Comptrollers of Army Accounts, of the Commissaries Receipts and Expenditures, which the Papers will admit of. But upon the whole, although every Check and Control has been established that perhaps can be devised, they do not appear to be sufficiently strong to guard against the Possibility of a Commissary's obtaining the Possession of a Profusion of Provisions by Purchase, and the subsequent Misapplication of them. Some further Check and Control appears to be necessary to ascertain that the Public has the Use or Value of every Article paid for; but the Circumstances attending distant and active Armies has hitherto rendered it impracticable to devise any Measure entirely satisfactory for that Purpose.

The contingent and extraordinary Expences of His Majesty's Governors Abroad are referred by the Treasury to the Comptrollers for their Consideration, so far as comes within their Cognizance. The Papers so referred undergo a careful Examination, and the Comptrollers in their Reports, point out any Irregularity of
Vouchers,

Vouchers, or any Excess of Expenditure that fall under their Observation; and the Check and Control arising from these Examinations are effectual for the Purpose intended, viz. to stop improper Expenditure, or insufficient Vouchers, as early as possible.

The Pay and Allowances to extraordinary Corps at several Places Abroad are drawn for by Bills on the Treasury. Previous to the Payment of these Bills, the Documents which accompany the Letters of Advice are referred to the Comptrollers, by whom they undergo an Examination, by which is ascertained that the Pay and Allowances do not exceed those made to His Majesty's Regular Troops; and that no greater Number of Officers and Privates are allowed than are effective. The Result of the Examination is reported to the Treasury, and is effectual for the Purposes intended.

All Treaties made for the Hire of Foreign Troops are registered at the Comptroller's Office, and the Claims for Subsidy, Pay, &c. under those Treaties, are referred by the Treasury to the Consideration of the Comptrollers. The Examination they undergo, is a Comparison with the Terms of the Treaties, with the Schedules of the Persons composing each Corps, with the Rate of Pay annexed to each Rank, and with the Muster Rolls, certified by the British Commissary of Musters. The Sums from Time to Time due are reported to the Treasury; and the Examination is effectual to prevent Payments on unfounded Claims.

The Half Yearly Bills of the Apothecary General to the Army, for Medicines and Surgeon's Instruments, which he provides for every Corps at Home and Abroad, and for General Officers, are referred by the Treasury to the Comptrollers of Army Accounts for Examination. The Bills are fully investigated, the Computations checked, and Information is obtained from the Company of Apothecaries, and from eminent Druggists, of the Prices of different Articles during the Period of the Account, and a Report of the Result of the Examination is made to the Treasury. The Regulations and Checks, in respect to this Head of Expenditure, seem to be effectual. The only Circumstance which may be thought to require further Vouchers is the actual Receipt of the several Articles by the Persons, and for the Use of the Regiments or Hospitals for which they were ordered, and to whom they were addressed, as the Certificate annexed to the Bill only ascertains, that the Secretary at War is satisfied that the Articles had been forwarded to their respective Destinations, according to the Directions from Time to Time given to the Apothecary General.

All miscellaneous casual Claims made to the Treasury for Supplies furnished, or Services performed for His Majesty's Armies at Home or Abroad, are referred to the Comptrollers of Army Ac-

counts, where they are investigated with Care and Attention, and a Report is made to the Lords of the Treasury of a State of the Case, as it appears on such Investigation; upon Consideration of which Report their Lordships determine whether any and what Payment is due to the Claimants.—These Examinations are as effectual as the Nature of each Case will admit of.

The Patterns for Invalid Clothing being lodged in the Comptrollers Office, and there sealed, the Clothing itself, when made, is compared with the Patterns, and after the Approbation of the Board of General Officers is certified, the Paymaster General presents a Memorial to the Lords of the Treasury for Payment of the Value thereof, which, being referred to the Comptrollers, they examine the Documents produced by the Clothier, in order to ascertain the Amount thereof, and the actual Receipt of the Clothing by the different Corps; the Whole of which is reported to the Treasury.

Comptroller's Office, June 2, 1797.

Supplement (D.)

INSTRUCTIONS to BROOK WATSON, Esq. Superintendant and Director of Forage, Provisions, Necessaries, and Extraordinaries of the Army now serving or to serve on the Continent of Europe.

WHEREAS His Majesty has been pleased, by Warrant under His Royal Sign Manual, bearing Date the 1st Day of March 1793, to appoint you to be Superintendant and Director of Forage, Provisions, Necessaries, and Extraordinaries of the Army now serving or to serve on the Continent of Europe, under the Command of His Royal Highness Frederick Duke of York and Albany; with Directions to follow such Instructions and Orders, touching the Execution of your said Office, as you shall receive from His Majesty, or from His High Treasurer, or the Commissioners of the Treasury for the Time being.

First.—You are forthwith to repair to the Army upon the Continent of Europe, to take upon yourself the Superintendance over the several Departments, and to be considered as responsible for the Expenditure of all Money, Provisions and Stores.

Second.—You are to draw and negotiate all Bills for the extraordinary Services of the Army, and also to negotiate all such Bills as shall be drawn by the Deputy Paymaster of the Forces to your
Order

Order, for the Pay and Subsistence of the Troops; taking Care that the same are negociated at the most favourable Rate of Exchange that can be obtained, and at the least possible Commission.

Third.—You are to deposit in the Hands of the Deputy Paymaster General, all the Money that you shall procure for Bills negociated by you as aforesaid; and to issue your Orders on the Deputy Paymaster General for such Payments as you shall find necessary.

Fourth.—You are to obtain the Authority or Approbation of the Commander in Chief for all Expences incurred by you.

Fifth.—You are to take a written Voucher for the due Payment of all Articles purchased by you, with a Certificate of Two reputable Merchants annexed thereto that the same were bought at the Market Price of the Time; and on Payment thereof, the Receipt of the Party is to be attested by at least One Witness. You are to submit the said Vouchers to the Inspection and Examination, upon the Spot, of such Person or Persons as may be hereafter appointed for that Purpose, who are to certify that the same are regular, correct, and complete; which Certificate is to be laid before the Commander in Chief for his Approbation and Signature.

Sixth.—You are to make up your Cash Accounts Once in every Two Months; and to transmit a Copy thereof, with One Set of Vouchers, to us, or the Lords Commissioners of the Treasury for the Time being.

Seventh.—You are to keep a like Account of the Receipt and Issue of all Provisions and Stores which shall have been purchased by you, or that may come into your Hands; which Account, with the proper Vouchers for all your Issues, is to be laid before the Person or Persons to be appointed as aforesaid, to be examined and certified by him or them, and afterwards submitted to the Commander in Chief for his Approbation and Signature, and transmitted to us, or to the Lords Commissioners of the Treasury for the Time being.

Eighth.—When any Provisions or Stores are damaged, lost, destroyed, or plundered, you are to obtain Special Certificates thereof for your Indemnification, without which you will not be allowed credit for the same: You are to be particularly attentive to the Preservation of all Stores and Provisions committed to your Charge, and to give positive Orders to your Deputies and Assistants for that Purpose, as you will be responsible for the Whole.

Ninth.—You are to obey all such further Orders and Instructions as you may from Time to Time receive from us, or from the Lords Commissioners of the Treasury for the Time being, or from the Commander in Chief now or for the Time being.

Whitehall, March 9, 1793.

Wm. Pitt; E. J. Elliot; R. Hopkins.

INSTRUCTIONS to CHARLES MASON, Esq. Commissary of Accounts of the Army serving or to serve on the Continent of Europe.

WHEREAS His Majesty has been pleased, by Warrant under His Royal Sign Manual, bearing Date the 21st Day of June 1793, to appoint you to be Commissary of Accounts of the Army now serving or to serve on the Continent of Europe; and more particularly to examine, audit, and certify all Accounts whatsoever of Money due for Forage, Provisions, Necessaries, and Extraordinaries of the said Army, according to such Orders, Rules, and Directions, and subject and liable to such Limitations, Restrictions, and Controls, as should from Time to Time be given unto you, and be appointed by His Majesty, or by or from the Commissioners of the Treasury for the Time being.

You are to examine the Accounts of the Expenditure for the Extraordinaries of the Army on the Continent, to attend, whether every Expence incurred is authorized or approved by the Commander in Chief; if such Authority or Approbation is not produced, to give Notice thereof to the Commissary General; but you are nevertheless to examine the Account exhibited to you, and from Time to Time report to the Commissioners of the Treasury the Articles so unauthorized: You are to attend to the Prices charged for each Article, the Rate of Exchange, and the current Value of every Species of Money; all of which ought to be certified, when Circumstances will admit of it, by Two reputable Merchants or Magistrates on the Spot, to be the Market Prices and Rate of Exchange at the Time. You are then to examine the Computations and Castings, and certify the Amount in Words at length on each Bill of Particulars or Account exhibited for your Examination; entering Copies of the Whole in your Books, with such Observations as may occur to you thereon.

You are to examine, correct, and state to the Commissary General, all such Public Accounts with the Office of Commissariat, as may be sent you for that Purpose.

At the End of every Two Months you are to call upon the Deputy Paymaster General for an Account of all the Payments made by him for the Extraordinaries of the Army during that Period, together with the Vouchers for the same, namely, the Order of the Commissary General for Payment, and the Receipts of the Parties, to each of which there must be at least One credible Witness. You are to attend that the Deputy Paymaster General has given Credit for the Stoppages of Provisions, if any are ordered; and for all Sums which may have come to his Hands as the Produce of old or damaged Stores, or of Stores captured from

from the Enemy, and sold within that Period. Having carefully examined this Account, you are to certify the same, enter it in your Books, and send a Copy of it to the Commissioners of the Treasury for the Time being, with such Observations as may occur to you thereon.

You are to obey such further Instructions as you may from Time to Time receive from us, or from the Commissioners of the Treasury for the Time being. Given under our Hands at the Treasury Chambers, Whitehall, this 9th Day of July 1793.

Wm. Pitt,

Bayham,

J. Th. Townshend.

Supplement (E.)

EXTRACT of a Letter from Mr. Secretary DUNDAS to Sir JAMES MURRAY, Baronet; dated Whitehall, 23d April, 1793.

THE Expence of Shipping for the Removal of Horses from hence to the Continent has been found to be so very considerable, that it would be desirable, if possible, to adopt any Method which would be a Means of saving it, and with that View I am desirous of being informed, whether Means could not be devised of obtaining any further Number of Horses and Drivers which may be necessary on the Continent, and if practicable, the Terms upon which such Horses and Drivers can be obtained. When I am furnished with this Information, I shall be enabled to judge whether it may be an Object to authorize the purchasing, or of otherwise obtaining such Horses and Drivers as may still be wanted upon the Continent; but unless a very considerable Saving would arise from such a Measure, I should certainly prefer the procuring them in this Country; for however considerable the Expence of the Purchases may be, it is a Satisfaction to know, that any Sums expended on this Account will center in this Country, which would not be the Case were the Supply to be obtained from Abroad; and besides, the Article of Exchange between this Country and the Continent would be materially affected. It is also very desirable, for the same Reasons, that if the Expence is not very considerably increased by it, the Supply of Stores should come from this Country.

I think it right on the present Occasion to furnish you, for the Information of His Royal Highness, with the Correspondence between the Duke of Richmond and me on this Business, because, knowing

knowing as I do the Anxiety of his Grace, that every Thing belonging to the Department of the Ordnance should be amply, and in the most satisfactory Manner, supplied, I would wish you to be in Possession of every Material that may enable you to convey to me the Wishes of His Royal Highness on so material a Part of the Service entrusted to His Care; and I shall make it my particular Duty to give Attention to the Detail and Execution of the Business, trusting, as I am sure I may do, that every Species of Economy, consistent with a due Regard to the Public Service, will be attended to by every Person in the Confidence of His Royal Highness, or entrusted by him in the Execution of the Duties of the several Departments.

EXTRACT of a Letter from Mr. Secretary DUNDAS to Sir JAMES MURRAY, Bart. dated Whitehall, 12th July, 1793.

THE Mode of conveying Dispatches to and from the Army, by the Means of Messengers, in the Manner which is now practised, will fall so very heavy upon the Civil List, that some Mode must be fallen upon to release that Fund from such a Burthen; it will therefore be necessary that you should consider of some Means of providing for the safe and expeditious Conveyance of your Letters and Packets to and from hence by some other Means; but if you should find any Difficulties in accomplishing it, I think it may be contrived to accommodate you with the Service of the Messengers, upon your making an Allowance to them, equal to what they now receive, out of any Fund which you may be possessed of competent to such an Expence.

I inclose to you the Copy of a Letter from One of the Secretaries of the Treasury, on the Subject of the great Expence incurring at Ostend; and I shall be glad if you will submit to His Royal Highness the Necessity of his taking such Measures as he may judge necessary, for putting a stop to those Expences, at least for preventing their falling upon Great Britain.

EXTRACT of a Letter from Mr. Secretary DUNDAS to Sir JAMES MURRAY, Bart. dated Whitehall, 19th July 1793.

I INCLOSE to you, for the Information of the Duke of York, the Copy of a Letter from the Count de Starhenberg to Lord Grenville, representing, as you expected he would do, the Inconveniences which must arise from the present Mode of collecting

lecting Green Forage. I cannot for a Moment suppose that any Proceedings have taken place in the Manner of collecting that Article, under any Authority from you, that could be unnecessarily distressing to any Individual; but it does not occur to me how it is possible to provide a sufficient Supply of Forage in any other Way; it is the same Mode which I understand has been always practised, and to depart from it would bring an intolerable Load of Expence on this Country, and therefore I cannot give you any Reason to hope that Recourse can be had to any other Method of Supply.

EXTRACT of a Letter from Mr. Secretary DUNDAS to his Royal Highness the Duke of YORK; dated Horse Guards, 18th November 1794.

IN the several Calculations which have been made respecting the Disposition of the Troops under your Royal Highness's Command, I perceive, that all these Distributions are made under the Idea that the Extent of the Infantry does not exceed 22,000 Men; this has more than once struck me as falling very short of the Number of Men actually in British Pay; and, on referring to the Returns, I have been unable to account on what Ground all these Calculations have been formed of your effective Force. By the Returns of the 1st of October last, which are now before me, I perceive that the British Infantry amounted at that Time to 17,873 Rank and File, present and fit for Duty; and that the Foreign Troops in British Pay, viz. Hanoverians, Hessians, Hesse Darmstadt, and Baden, exclusive of the different Foreign Corps, such as La Chartres, Prince de Salm's, Hompesch's, and others, to 9,058. making together, 26,931 Rank and File, present and fit for Duty; and supposing the last-mentioned irregular Corps to amount only to about 3,000 Men, the Extent of the Infantry, according to that Calculation, falls little short of 30,000 Men. I am aware that, since these Returns were prepared, the different Services which have occurred have occasioned a Diminution of that Force; but certainly not to an Extent that can reduce it by even One-fourth of the Difference. It would, therefore, be a great Satisfaction to me to be favoured with some Explanation from your Royal Highness upon this Subject, at your earliest Convenience; and I must beg at the same Time, that your Royal Highness will be pleased to order, that complete Returns may be prepared and transmitted to me, of all the different Corps which have been raised; for though Major General Craig has hitherto found

found a Difficulty in obtaining such Returns from the different Commanding Officers, it is a Point which ought to be insisted upon, as it is impossible that the Government of this Country can acquiesce in the Payments of Troops which they are unable to account for.

Supplement (F.)

EXTRACT of a Letter from Mr. Secretary DUNDAS to Colonel NESBITT; dated Horse Guards, 13th March 1795.

UPON a Comparison of the Returns of the Foreign Corps, which you have transmitted, with their respective Establishments, most of them, I observe, are very deficient in point of Numbers, and though I am well aware that the Difficulty of recruiting is considerably increased, there is certainly too much Reason to apprehend that the Commanding Officers have, in some Degree, kept them in their present reduced State, in order to serve their own private Views, which I am sorry to say, from the Accounts I have received of their Conduct on several Occasions, appear to have superseded every other Consideration.

I hope very soon to receive from you your Ideas on the best Means to be adopted for obliging them punctually to fulfil the Stipulations of their respective Capitulations, and for establishing a System of Order, Economy, and Regularity in their Accounts. In the mean Time, you will apprize them of His Majesty's Expectation that they should, by every Exertion in their Power, endeavour to complete their respective Corps to the Numbers of Rank and File which they had agreed to raise; and that no Proposals whatever, for an Augmentation of any of the Corps, can be listened to, at least as long as any Men shall be wanting to their present Establishment.

The Officers now in Command of his Majesty's Forces on the Continent will receive Orders from His Royal Highness the Duke of York to afford you every Assistance in their Power for enabling you to enforce an immediate Obedience on the Part of the Officers and other Persons attached to the Corps placed under your Inspection, to whatever Regulations you may establish, in pursuance of your Instructions, and particularly for putting a Stop to any fraudulent Practices which you may find it necessary to reform in the Adjustment of all Matters connected with their pecuniary Concerns.

EXTRACT

EXTRACT of a Letter from Mr. Secretary DUNDAS to Colonel NESBITT; dated Horse Guards, 8th April 1795.

I SHALL take an early Opportunity of receiving and transmitting to you His Majesty's Pleasure with respect to the recruiting of these Corps, and the Propriety of drafting such of them as are very weak, and do not appear likely to fulfil their Engagements, agreeably to your Suggestions; I shall also submit to His Majesty's Consideration the Arrangement you have proposed for entering into an Agreement with the Colonels, to provide their respective Corps with Clothing, Arms, Appointments, Bread, and Forage, and every other Requisite of Service, as I am persuaded it is only by some Contract of this Nature that the fraudulent Practices which have prevailed among them can be effectually checked.

EXTRACT of a Letter from Mr. Secretary DUNDAS to His Royal Highness the Duke of York; dated Horse Guards, 20th September 1795.

IN several of General Wallmoden's Dispatches, your Royal Highness will have observed the strongest Complaints respecting the State of the Hesse Cassel Troops, and the Conduct of the Landgrave, who appears to have disregarded several Representations made to him by the General, requiring a more strict Compliance, on his Part, with the Terms of the existing Treaties; and as his Serene Highness has since concluded a Peace with France, it can hardly be doubted that he will be still less disposed at present to adhere to his Engagements.

Upon a Consideration of all Circumstances, it will be Subject of future Communication, to what Extent His Majesty's conceives himself bound in further pecuniary Advances to the Landgrave, in virtue of the Subsidiary Treaty between them; but it is material, in the first Place, to ascertain precisely the different Points of the Treaty, in the Execution of which he appears already to have been deficient; and how far this Deviation from the Terms would justify the withholding the Whole, or any Part of the Sums, now due to the Landgrave, to the Payment of which he can have no Claim if he has not, on his Part, performed the Services in Return for which those Allowances were agreed to be made; I must therefore request of your Royal Highness to instruct General Wallmoden to furnish a distinct Report on this Head, a Service in which I conceive he might be usefully assisted by Lieutenant Colonel Gunn, who has lately had an Opportunity of inspecting the Hessian

VOL. II. Q q Troops,

Troops, and who, from his Situation and Experience as Muster Master, must be competent to speak with Judgment and Precision on the Subject. It is proper that I should further acquaint your Royal Highness on this Subject, that in consequence of General Wallmoden's Reports to me, a Letter was written by Lord Grenville to Mr. Heathcote, His Majesty's Minister accredited to the Landgrave, directing that the strongest Representations should be made to the Landgrave, of his Majesty's Expectations that the Treaty would be more punctually fulfilled on his Part, but that no Answer has yet been received; and that Lord Grenville wrote to the Lords Commissioners of His Majesty's Treasury, directing their Lordships, by His Majesty's Command, to suspend, till further Order, all Payments to the Landgrave on Account of the Subsidiary Treaties.

EXTRACT of a Letter from Mr. Secretary DUNDAS to His Royal Highness the Duke of YORK; dated Parliament Street, August 1796.

IN consequence of the Reports lately received, of the present Situation and Establishment of several of the Foreign Corps raised for His Majesty's Service, it has been judged necessary to reduce some, and to make Alterations in others, with a View, on the one Hand, to a Diminution of the Expence incurred on their Account, and, on the other, to render them more efficient for any Service on which they may be hereafter employed. I have not received His Majesty's Commands to convey to Your Royal Highness any precise Instructions with respect to the Measures to be adopted for attaining these Improvements; and I shall therefore confine myself to suggest to your Royal Highness such Dispositions as have occurred to me, leaving to your Royal Highness's Judgment and Discretion, to apply or modify them according to Circumstances, and the Reports you may receive from the Officers, under whose immediate Inspection the Corps in Question are now placed.

With respect to the Cadres, they appear to me expensive, without any Prospect of adequate Advantage; and should your Royal Highness concur in this Opinion, you will, I make no doubt, take immediate Measures for reducing them, making some small Allowance, as a Gratuity to the Officers and Men, on their being disbanded and discharged His Majesty's Service; and taking the same Precautions for ensuring their Return to the Continent, as were observed with respect to the Regiment of Choiseul, when it was dismissed His Majesty's Service.

With

With respect to the Regiments of Mortemar and Castries, I beg Leave to submit to your Royal Highness's Consideration, whether their present Establishment of Officers are not upon a Scale much too extensive for their respective Numbers of Men. If they should appear so to your Royal Highness, as there is very little Chance of procuring Recruits for either of them, you will perhaps form some Plan of drafting one of these Corps into the other, or of reducing the respective Establishment of each, in Proportion to their Number of Men, as may appear most adviseable for the Purpose of Public Economy, and of Advantage to His Majesty's Military Service.

The present Establishment of the Regiment of La Chatre should be amended, and assimilated to those of other Foreign Corps, according to such Suggestions as may be submitted to your Royal Highness by the Inspector General.

With respect to the Hulus Britanniques, your Royal Highness will, perhaps, think it not inexpedient to authorize the Inspector General to make any suitable Arrangement for transferring such of the Men as may be Germans, and willing to serve, to the Regiments of La Chatre, Castries, or Mortemar, or (if more expedient) to any of the Foreign Corps destined for the West Indies. The Remainder must be sent to the Continent, and discharged in the same Manner as the Men to be withdrawn from Mortemar's Regiment, making to them, and the Officers, who must be reduced, such Allowances as may be stipulated for by the Capitulation of the Regiment; or if it contains no specific Article in this Respect, such as have been heretofore granted to other Regiments disbanded under similar Circumstances.

EXTRACT of Letters from the Duke of PORTLAND to Major General WILLIAMSON; dated Whitehall, the 6th and 7th October, 1794.

YOU will, of course, as soon as you are enabled, transmit such Information as is required by your Instructions, especially such as relate to the Revenue, the Crown and Church Lands of every Description, including those appropriated to religious Establishments, and the Estates of the Persons killed in Arms against His Majesty, where there appear no lawful Heirs, or such only as are living in the Enemy's Country, to hold the same. This latter Circumstance will, in the Course of Events, render it highly expedient that you should collect all such Particulars as may serve to trace out and ascertain the Course of Descent, in regard to such Estates, according to the Law of the Colony; also such Informa-

tion as may be requisite for receiving His Majesty's Pleasure on the Establishment of such civil Offices as the present Government of the Colony absolutely requires, with the Amount of the Salaries, and of the Fees and Perquisites, when received, and as far as the same can be ascertained, which, previous to the Year 1789, were received by such Offices respectively; and, in the mean Time, it will be necessary that you should immediately transmit a List of the temporary Civil Appointments already made by you, to Persons now holding the same, with the Amount of the Fees and Perquisites respectively annexed to each of them.

EXTRACT of a Letter from the Duke of PORTLAND to Major General WILLIAMSON; dated Whitehall, 7th October 1794.

YOU will observe from His Majesty's Instructions to you, as Governor of St. Domingo, that you are to transmit to their Lordships, from Time to Time, all Matters relative to the Revenue of the Colony, and to receive their Lordships Directions thereupon; and it is equally necessary, until a Receiver General is appointed by their Lordships, that Accounts of all Receipts and Expenditures within the Colony, with proper Vouchers, should, through you, be transmitted to their Lordships, by the Persons who have respectively received or expended the same.

Mr. Rousselet's Account Current to the 5th July last, with His Majesty's Government, as far as it relates to Disbursements, contains only an Abstract, or Heads of an Account, without any of the necessary Vouchers, which you will of Course direct him to lay before you, in order that you may transmit them to the Lords Commissioners of the Treasury.

SUPPLEMENT (G.)

COPIES of Letters from the Secretaries of the Treasury to the Governors and Commissary General at St. Domingo, &c.

No. 1. Copy of a Letter from Mr. ROSE to Sir ADAM WILLIAMSON; dated the 15th August 1795.

SIR,

ON an attentive Consideration of the Accounts and Vouchers which have been transmitted by you of the Expenditure of Monies advanced

advanced to the Agent General in Jamaica, for Charges incurred there, and in the Part of St. Domingo possessed by the British Forces, it appears to the Lords Commissioners of His Majesty's Treasury, that sufficient Care has not been taken to check the several Expences; my Lords have therefore been induced to appoint a regular Commissariate for the Forces in the latter, with an Authority extending to such Charges as shall be incurred in the former, and not borne by the Island: The Officers composing it will have full Instructions for their Guidance, and those Gentlemen will sail with the first convenient Opportunity.

You will observe, upon perusal of the enclosed Extracts, from the Act for better auditing the Public Accounts, that you must account regularly before the Commissioners appointed under that Act, as all other Governors do. In the Examination of such Account before the said Commissioners, the Vouchers hitherto received from you are by no means sufficient to discharge you of the Sums you have drawn for. The Abstracts of the Agent General, altho' examined by the Council, cannot possibly be satisfactory, without the Production of Bills of Particulars, and Receipts of the Parties, as Vouchers to substantiate every Article in those Abstracts, accompanied by Certificates for ascertaining correctly that every Purchase was made at the Market Price, and also Documents to shew how every Article was disposed of.

When the Expenditure became extensive, even in the Island of Jamaica, the Examination by the Council there could not be as effectual as was necessary; and with respect to the Charges incurred in St. Domingo, it could be of no essential Advantage whatever;—the Information already furnished, if not more complete than has been transmitted to this Board, could not have enabled an Examination in the smallest Degree useful. In the Instance of the Hire of Vessels, amounting to large Sums, and apparently at high Rates, there are no Certificates to ascertain that they were taken up on the most advantageous Terms. Many other Articles appear also to require Proof of the economical Purchase and due Application of them, particularly with respect to Provisions, as in most Cases neither the Quantities or Prices are specified.

The Rate of the Commission to the Agent General, for Business done by him, a Part of which is merely the negotiating Bills, appears to be much too high, on a very extensive Scale; but the double Commission to one Agent in St. Domingo, and another in Jamaica, for the same Sums, is utterly inadmissible, and can by no Possibility be allowed in your Accounts.

These Considerations appear to my Lords of so important a Nature as to render it expedient for the Commissioners for auditing the Public Accounts to proceed with as little Delay as possible in the

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the Examination of your's, and their Lordships have given Directions accordingly, in order that the proper Investigation may be had, while the Parties who have been employed in the Service can be called upon by you for the necessary Vouchers; in doing which you should, for your own Security, as well as for the Public Interest, use your utmost Diligence immediately.

Mr. Wigglesworth, who is appointed the Commissary General, has been many Years a principal Officer under the above-mentioned Commissioners; you will therefore find him extremely useful in informing you of every Thing that it will be requisite for you to do, in preparing your Accounts for the Examination of that Board.

As Mr. Wigglesworth will of course, on his Arrival, have the Superintendance of the Army in St. Domingo, and, as before observed, of such Expences in Jamaica as are not borne by the Island, which must necessarily be a considerable Relief to you, and cannot fail of being attended with great Advantage to the Public, my Lords are therefore persuaded, that in the Execution of his Duty, which perhaps will be rendered difficult by its interfering with former Usage, you will render him every Assistance, and give him every Support in your Power.

As it is agreed by the Capitulations, dated the 18th August 1793, between Monsieur de Charmilly on the Part of the Inhabitants of La Grande Anse and yourself, that all Expences, except Naval Ones, shall be borne by the Colony, an accurate Account of the Taxes should be regularly transmitted, with a Statement of the Mode adopted for collecting and accounting for the same, together with the Application thereof.—The Accounts of the Produce of the Duties already sent afford no satisfactory Information at all.

I am, &c.

George Rose.

No. 6. Copy of Mr. ROSE's Letter to the Commissioners for auditing the Public Accounts; dated the 2d June 1796.

GENTLEMEN,

THE Nature and the Amount of the Expenditure at St. Domingo by Sir Adam Williamson, late Governor of that Settlement, renders it of considerable Importance that the Investigation of his Accounts should take place with the least possible Delay, especially as Mr. Bogle, through whose Hands it appears the Money chiefly passed, is at present here, but is likely soon to return to the West Indies; I am commanded by the Lords Commissioners of His Majesty's Treasury to desire you will immediately proceed on the Examination of the said Accounts with the least Interruption that Circumstances will admit of.

I am, &c.

George Rose.

No. 7. Copy of Letter from Mr. ROSE to Mr. WIGGLESWORTH;
dated the 5th August 1796.

SIR,

THERE is considerable Difficulty, under existing Circumstances, in sending out any considerable Supply of Specie; it is therefore of Importance that you should make the best Arrangements you can in the mode of drawing Bills to keep down the Course of Exchange. The Lords Commissioners of His Majesty's Treasury have had under their Consideration the State of the Revenues of the Island of St. Domingo, transmitted in your Letter of the 15th of May, but they are not enabled to give any specific Directions on that Subject, as it is still under their Deliberation; but they direct me to express to you their Lordships Impatience to see the Accounts you have given them Room to expect, in order that they may have under their View a State of the whole Expenditure in the Island in all its Branches, as it has been so immense as to make it an Object of their most serious Attention.

My Lords will give Directions to prevent the sending out any Butter or Pease in future: There can be no Doubt of the Propriety of such Quantities of these Articles being sold as cannot be consumed before they are spoiled.

An Extract of as much of your Letter as respects the Demand for the Transport of Horses from America, and for the Purchase of Negroes, has been sent to His Majesty's Secretary of State. On the Arrival of the Deputy Paymaster, you will of course be exonerated from that Part of his Duty, which you mention your being in the Execution of in his Absence.

I am, &c.

George Rose.

No. 8. Copy of Letter from Mr. ROSE to Mr. WIGGLESWORTH;
dated the 5th August 1796.

I R,

SOME Charges for Boat Hire for Troops having been lately made, which have not heretofore been usually incurred, I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you, that in all ordinary Services of the Troops, the Boats belonging to the Transports should be made use of; and that my Lords can admit of no Allowance being made for Boat Hire, except in particular Instances, where the absolute Necessity shall be certified by the Commander in Chief; in which Cases, if at Home, the Expences are, on such Certificates, to be defrayed by the Transport Board, and if Abroad, in the District under your Commissariate by you.

I am, &c.

George Rose.

No. 9. Copy of Mr. ROSE's Letter to General FORBES, at St. Domingo; dated the 20th August 1796.

SIR,

SOME Expences having been incurred in the Engineer's Department in the Leeward Islands, without the previous Authority of the Commander in Chief, contrary to the standing Instructions of the Lords Commissioners of His Majesty's Treasury, I am commanded by their Lordships to call your Attention in a particular Manner to the Importance of as strict an Adherence as possible to there being no Expences incurred in the Island of St. Domingo, without previous Authority being obtained for that Purpose.

I am, &c.

George Rose.

No. 10. Copy of Letter from Mr. ROSE to Mr. WIGGLESWORTH; dated the 21st November 1795.

SIR,

THE Anxiety expressed to you, on your Appointment, and the Directions given to you since, that this Board should as early as possible be fully informed of the State of the Expenditure at St. Domingo, led to an Expectation that a full and clear Account thereof would long since have been transmitted by you; the Want of such Information is attended with very serious Inconvenience, as their Lordships are entirely without the Means of judging whether any, or what Part of the heavy Expences at present incurred, can be discontinued. Your Letter of the 24th August (No. 19.) by the Way of America, advising of your having drawn, of that Date, for £.300,000 in Two Bills, is come to Hand; but the Letter of the same Day, which you mentioned having written by the Packet, is not received.

It is now more than ever important that you should with the least possible Delay, send, if it is not already done, a detailed Account of all the Charges incurred in the Island since you entered on the Duties of your Office, shewing what Purchases have been made, of Provisions, Stores, Clothing, or other Articles; what Sums of Money you have paid, and to whom, as well as for what specific Purposes. Returns should also be made with as much Regularity as possible, of the Number of Persons victualled, with their Descriptions; and of the Corps, and their Strength, who are paid and clothed, with the Amount of the Demands for the same; together with as accurate a Return as the Circumstances will admit, of the Quantities of Provisions in Store; which should further be accompanied by a general Account, periodically, of the whole Receipts

ceipts and Expenditure, giving Credit as well for what comes to your Hands from the Revenue of the Island, as by Bills drawn on their Lordships.

There does not exist the same Difficulty now as did some Time since, respecting the Supply of Salt Provisions from hence.

Inclosed, I send you an Account of the Quantities of Provisions sent by the Commissioners of Victualling for the Supply of the Troops in St. Domingo.

I am, &c.

George Rose.

No. 11. Copy of Letter from Mr. ROSE to Mr. WIGGLESWORTH;
dated the 16th December 1796.

SIR,

MAJOR General Simcoe, who is appointed by His Majesty to be Governor of such Parts of the Island of St. Domingo as are or may be in His Majesty's Possession, and to command in chief there, will immediately proceed to take upon him that Command; and as he has received Instructions from His Majesty's Secretary of State, to effect a great and immediate Reduction of the enormous Expence which has been incurred in that Island for some Time past, I have it in command from the Lords Commissioners of His Majesty's Treasury, to direct you to give every Assistance in your Power to his Excellency towards the Attainment of that Object. To enable you to do so, he will of course communicate to you such Part of his Instructions as he shall think necessary; and you will not fail to make the earliest Communication to him possible, of all the Particulars of the Charges which have been incurred, in order that he may judge under what Heads, and to what Extent, Savings may be made; to this End, it may be useful you should furnish him with all the Particulars you may have transmitted to the Lords Commissioners of His Majesty's Treasury, especially what was required by my Letter of the 21st of November last; the Want of that Information has hitherto prevented any correct Opinion being formed how far the Expectation that was entertained by my Lords, of the Advantage likely to arise to the Public Service by your Appointment, has been answered by your Conduct.

The utmost Reliance is had on the Exertions of General Simcoe, in the Execution of the Trust now confided to him, and my Lords are willing to believe you will do all that is possible, within your Power, to enable him to make those effectually.

I am, &c.

George Rose.

No. 12. Copy of Letter from Mr. ROSE to Mr. WIGGLESWORTH; dated the 18th January 1797.

SIR,

THE Statement in your Letter of the 7th of October, respecting Porter, induced the Lords Commissioners of His Majesty's Treasury to direct that no more of that Article should be sent to St. Domingo, of which you have been already apprized; but as you mention a Necessity of a Supply of it in Bottles, their Lordships have given Directions for Five Hundred Dozen to be immediately shipped, and will order a further Quantity to follow.

My Lords have also ordered 200 Pipes of Madeira Wine, of the best Quality, to be sent you by the earliest Conveyance in different sized Casks.

You will of course call the Attention of General Simcoe to the extravagant Price of Forage; and there can be no Doubt, but that in consequence of the Instructions he carried out, as well as from his anxious Desire to lessen the enormous Expenditure in the Island, he will reduce the Number of Rations as low as the Service will possibly admit.

I am, &c.

George Rose.

No. 13. Copy of Letter from Mr. ROSE to Mr. WIGGLESWORTH; dated the 27th January 1797.

SIR,

IT is not necessary for me to add any Thing to what I communicated to you in my last, by Direction of the Lords Commissioners of His Majesty's Treasury, respecting the future Expenditure in St. Domingo, in consequence of your Letters of the 7th and 11th of October last, Governor Simcoe having carried out with him full Instructions on that Subject; but I am directed by their Lordships to apprise you, that Mr. McNeal, in refusing the Bribe offered to him by Monsr. Pernotin, did not do all that his Duty required of him. As it is of Importance to the Public, that the Persons in its Service should be known who were Parties to the corrupt Transactions* alluded to in the Correspondence in the Gazette Royales de Saint Dominique of September the 8th 1796, their Lordships therefore expect you will use your utmost Diligence to discover every Instance you possibly can of Misconduct on the Part of the Officers of the Commissariat, or in any other Situations of Trust, as well to enable the most effectual Measures being taken for Prevention of such Offences in future, as to punish the Delinquents who have already betrayed their Trust, if any Means can be devised of doing so.

* Transactions of a similar Nature were discovered in the Leeward Islands, for the Particulars of which, see the Report of the Office of Ordnance.

My Lords have directed the Commissioners of Victualling to send only 1,520,833 Pounds of Pork from hence towards the Supply for the Troops in St. Domingo for the present Year, relying upon the Information communicated in your said Letters, that you can obtain the Remainder of the necessary Supplies in the Island, or from America.

You should have mentioned the Name of the Victualler which went to Jamaica without Orders, that a proper Enquiry might have been made, whether in consequence thereof any Proceedings should have been had against the Master, or a Remedy taken against the Owners.

My Lords will discontinue the further Supply of Teneriffe and Fayal Wines for the present. I am, &c.

George Rose.

No. 14. Copy of Letter from Mr. ROSE to Major Gen. SIMCOE; dated the 27th January 1797.

SIR,

YOU have probably been apprized, by the Commissary General, of an Attempt to corrupt one of his Assistants; but lest the Transaction should not have been communicated to you, on account of its having passed some Time before your Arrival, the Lords Commissioners of His Majesty's Treasury have directed me to send you Copies of the Letters and Papers received from Mr. Commissary Wigglesworth, in order that you may cause the most attentive Enquiries to be made, whether any other Attempts of Persons furnishing Provisions or other Articles for the Public Service have been more successful; and I am further commanded by their Lordships to desire, if in consequence thereof you shall discover any Frauds to have been practised, that you will send to this Board the fullest Information respecting the same that you can obtain.

I am, &c.

George Rose.

No. 15. Copy of Letter from Mr. ROSE to Mr. WIGGLESWORTH; dated the 28th January 1797.

SIR,

HAVING so lately, as in my Letter of the 21st of November last, expressed to you the Importance, and indeed the absolute Necessity of a full and distinct Communication being made to the Lords Commissioners of His Majesty's Treasury, respecting the Expenditure in St. Domingo, I should not have had Occasion now

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again

again to call the Attention of their Lordships to the Subject, but for the Bills you have drawn, which have just appeared, to so immense an Amount as Seven Hundred Thousand Pounds at once.— It is perfectly intelligible that you should not be able with Convenience to transmit your Accounts in due Form, accompanied with all the necessary Vouchers, earlier than the Time mentioned in your Letter of the 10th of last Month; but you certainly could, without the smallest Difficulty, have sent such a general Statement as would have been essentially useful in shewing the several Heads of Expence, so as to have enabled the Board to form some Kind of Judgment on the Subject, on which they might have acted. The Suddenness of the Demand from you, as well as the Amount of it, occasions so very serious an Inconvenience, that your Bills are not yet accepted, and I must wait for the special Directions of their Lordships respecting them. I have only further to refer you once more to the Directions in my Letter before-mentioned, and to require you to conform yourself thereto strictly, and with the utmost Regularity.

I am, &c.

George Rose.

No. 16. Copy of Letter from Mr. ROSE to the Commissioners for auditing the Public Accounts; dated the 28th January 1797.

GENTLEMEN,

AS the Accounts of the Expenditure of a large Sum of Money in St. Domingo are now under your Consideration, I am commanded by the Lords Commissioners of His Majesty's Treasury to transmit to you a Letter from Mr. Wigglesworth, now Commissary General there, together with the Inclosures which were received therewith, respecting some corrupt Transactions which appear to have been practised at St. Marc in that Island, that you may investigate the same as far as you shall be enabled so to do, for the Purpose of acquainting my Lords what, in your Opinion, may be the best Mode of punishing the Delinquents, and obtaining Restitution for the Public; and in order that your Attention may be directed to discover, if possible, whether any other Abuses of a similar Nature have been committed in that Island. I am, &c.

George Rose.

No. 17. Copy of Letter from Mr. LONG to Mr. WIGGLESWORTH; dated the 19th April 1797.

SIR,

THE Lords Commissioners of His Majesty's Treasury having had under their further Consideration the several Inclosures transmitted

transmitted in your Letter, respecting the corrupt Transactions which appear to have been practised at St. Marc's, in the Island of St. Domingo, by Persons employed in the Purchase of Articles on Account of Government, I am commanded by their Lordships to acquaint you, that in case you can point out the Predecessors of Mr. M'Neal, who may have suffered themselves to have been corrupted in the Manner therein mentioned, my Lords conceive such Persons will be the Objects for Prosecution by His Majesty's Law Officers.

I am further directed to acquaint you, that it is indispensably necessary, in all Cases of Purchase, that the best Certificates possible should be obtained of the Market Prices, or actual Value, on the Spot, of every Article; and that without such Certificates, the Commissioners for auditing the Public Accounts will not allow any Charges for Articles purchased. I am, &c.

Charles Long.

EXTRACT of a Letter from the Duke of PORTLAND to the Officer commanding in chief in St. Domingo; dated Whitehall, the 30th September 1795.

BY the 18th Article of His Majesty's Instructions, and the Act therein referred to, no Money arising from the Estates of Absentees can be transmitted to such of them as are now residing in any Place under the Dominion of France; and the same Instruction provides in what Manner Money arising from such Property may be secured for the present, until it may be disposed of according to the Rules of Justice and Equity; such Property may therefore not improperly be considered in the same Light as the vacant Successions, the Produce of which is reserved for the Benefit of the Persons who may prove to be lawfully entitled to it.

The Produce of the Estates of those who have been, and continue in Hostility to His Majesty, should be paid, as has already been observed in my Dispatches to Sir Adam Williamson, with all Arrears, and strictly accounted for to such Person as the Lords Commissioners of His Majesty's Treasury shall appoint Receiver General, or shall especially direct to receive the same, and the Receiver during the Interim should pay and account to you, as exercising the Government for the Time being, for all such Proceeds, a regular Account of which you should send to the Lords of the Treasury by every Opportunity, and receive their Lordships Directions thereon.

From the Letters of the Colonial Council, received with the above, from Sir Adam Williamson, I am very sorry to observe the Appointment of Two Persons, with the Salary of 36,000 Livres each

each, under the Appellation of Deputies from the Superior Council to His Majesty and this Government. It is impossible for me not to consider the Establishment of Two such Offices, more especially in the present reduced State of the Finances of the Colony, as an unwarranted and extravagant Waste of the Public Money, and an unnecessary Accumulation to the Debt of the Island, for the Payment of which it stands pledged by the Terms of Capitulation. Whatever Idea may be annexed by the Council to the Situation of a Deputy, he must be considered here in the same Light with the Agents from our own Islands, who are Persons appointed by their respective Legislatures to represent or solicit such Matters as they are instructed upon, but perfectly distinct from, and unconnected with the Executive Authority of the Island, and in no wise interfering with the Communication between that Authority and His Majesty's confidential Servants here. Having said thus much, I shall only add, that the Appointment of a Second Agent for St. Domingo, even on a Supposition of the most favourable Extension of His Majesty's Possessions in that Island, must be immediately discontinued.

I cannot conclude this Letter, without particularly noticing some Representations which have been made to me on the present Constitution of the Council of Justice at Port au Prince, of which I have received no official Information, notwithstanding my Letter to Sir Adam Williamson of the 6th October last, which required him to transmit such Information "as might be requisite for receiving His Majesty's Pleasure on the Establishment of such Civil Offices as the present Government of the Colony absolutely required, with the Amount of the Salaries and of the Fees and Requisites." These Representations state, that the above Council at present consists of Fourteen Counsellors, including a First and Second Doyen, with a First and Second President, a Procureur, and Advocate General; whereas the Establishment of Persons forming the Council, and who only received Salaries in 1789, when the Colony was entire, consisted, as I understand, of only Eleven Counsellors, One President, and One Procureur General. Such an Increase, therefore, as is represented to me to have taken place is highly culpable; and the augmenting the Salaries which were assigned to those Places, and creating new ones, is still more so; and no Time must be lost in reducing the Court to its original Establishment.

Considering the small compensative Portion of Territory which we now possess, and the offensive military Operations about to take place, in Conformity to the Instructions which you will receive from Mr. Secretary Dundas in this Behalf, which Operations, from their Nature, must in a great measure lessen, if not entirely

tirely suspend, for a Time, the civil Jurisdiction and Authorities, it seems absurd to suppose that a Council of Justice, consisting of Eleven Members and One President, who joins to his Situation that of Chief Justice of Police, with a Procureur General, must not be sufficient for the Administration of Justice in all the Districts now in our Possession.

Such of them as are not necessarily employed at Port au Prince should take their Tour of Duty, and be employed in the several Districts; such a Mode of proceeding on their Parts, with the Assistance of the Juges de Paix of each District (who I understand receive no Salaries) would, no doubt, render separate and distinct Courts of Justice in those Districts unnecessary for the present, and thereby produce a considerable Saving to the Public.

Not having received from Sir Adam Williamson, as I have already mentioned, the Information required by my Letter of the 6th October last, it is not possible to determine what civil Officers may be requisite in the present Situation of Affairs in St. Domingo; but pending military Operations, they must necessarily be but very few, and therefore the only Direction that can be given on this Point, and which His Majesty's Service, not less than the Interest of the Colony requires, is, that civil Appointments should be as limited in Number, and as economically paid as possible; for while the military Contest for the Country continues, little other than military Authority ought to prevail; and upon that Principle, when no urgent Reason operates to the contrary, you ought to regulate your Conduct conformably to the Powers vested in you by your Commission, which both authorizes and directs you to be guided by the Law Martial, where Circumstances require it.

COPY of a Letter from WILLIAM HUSKISSON, Esq. to CHARLES LONG, Esq. dated Horse Guards, the 10th April 1795.

SIR,

Horse Guards, 10th April 1795.

I HAVE received your Letter of the 18th Ultimo, transmitting, by Command of the Lords Commissioners of the Treasury, for Mr. Secretary Dundas's Opinion, a Letter from Governor Williamson, dated Jamaica, the 17th of January last, advising of his having drawn upon their Lordships Bills for the several Sums of £.20,000. £.25,000. £.30,000. £.35,000. and £.42,324. 19s. 8d. to defray the Expences of the Public Service in the Islands of Jamaica and St. Domingo, from the 1st October to the 31st December 1794; and

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inclosing his Account Current with George Atkinson, Esq. the Agent General, with various Receipts and Vouchers in Support thereof; and also inclosing an Extract from the Minutes of the Council of Jamaica, stating, that they had examined and compared the Account and Vouchers before mentioned, and that the Charges and Vouchers did properly correspond.

Having laid these Papers before Mr. Secretary Dundas, he has directed me to refer you to the Letters which have at different Periods been written by his Direction, on the Subject of Bills drawn by Governor Williamson, suggesting the Expediency of submitting the Charges for which they were drawn to the Inspection of such Departments respectively as might be most competent to form an Opinion upon them; and I am now to state to you, for their Lordships Information, with Regard to the Accounts at present under Consideration, that Mr. Dundas feels himself incompetent to decide upon Charges incurred in the Execution of Services so various in their Nature, and which, from their Magnitude, he conceives to require the most regular and minute Investigation of the different Departments to which they relate.—The following Observations, however, occurred to him on examining Mr. Atkinson's Accounts, and the Papers accompanying it.

The Vouchers produced for the Charges of hiring Vessels for the Conveyance of Troops and Stores, and other similar Services, for which an Expence to a considerable Amount appears to have been incurred, though they contain the Receipts of the Deputy Quarter Master General, do not appear sufficiently explanatory, nor do they contain the Information necessary for forming a Judgment how far the Agreements entered into for the Execution of the different Services may or may not have been concluded with a due Attention to the Interest of the Public.

In particular, in Account No. 4, a Bill is charged, drawn by Colonel Grant in Favour of Mr. Bogle, dated 20th October 1794, and amounting to £.7,665. 17s. 11d. of which no Mention is made by Mr. Bogle in his Account Current for that Period. But Mr. Dundas particularly noticed the Charges stated under the Head of Commission upon Money advanced, wherein it appears that a Rate of Commission of £.5 per Cent. is charged by Mr. Bogle, in St. Domingo, upon the Amount of the Bills drawn in his Favour by Brigadier General Horneck; which Bills, upon passing through the Hands of the Agent General at Jamaica, are subject to a Second Rate of Commission also of £.5 per Cent.; and as the Commanding Officers of the different Districts in the Island of St. Domingo appear separately to draw, for carrying on the Service in such Districts, Bills upon Jamaica in favour of their respective Agents, by whom possibly a Commission may also be charged, I am
to

to desire that you will bring this Circumstance under their Lordships View, as appearing to merit their particular Consideration.

The very great Amount of the Public Expenditure, on Account of military Services in the Island of St. Domingo, under the present Circumstances, and the Impossibility of forming a correct Judgment here with respect to the Accounts, as at present transmitted from thence, have suggested to Mr. Dundas the Propriety of recommending to their Lordships to take into their earliest Consideration the absolute Necessity, which appears to him to exist, of their adopting such Measures, and making such Appointments as may be necessary for establishing a System of Regulation and Control, with respect to the Expenditure in Question, similar to that which exists in the other Branches of Public Expenditure now incurring on Account of military Services in different Quarters of the World, at least in all Cases where they are of such an Extent and of so much Importance as that in Question, in order that the Sums for which Bills may be drawn upon their Lordships, for carrying on the Public Service in the Islands of Jamaica and St. Domingo, may be accounted for in such Manner as they may think proper to require.

I am, &c.

W. Huskisson.

Supplement (H.)

COPY of a Letter from WILLIAM HUSKISSON, Esquire, to CHARLES LONG, Esquire; dated Horse Guards, the 12th May 1796.

SIR,

HAVING laid before Mr. Secretary Dundas your Letter to me of the 4th Instant, transmitting for his Opinion Letters from Sir Adam Williamson, advising of his having drawn upon the Lords Commissioners of the Treasury for the following Sums; viz. £.31,179. 14s. 3d. £.100,000 £.149,543. 3s. 8d. £.150,708. 14s. 6d. £.172,214. 8s. and £.260,000. for carrying on His Majesty's Service in the Island of Saint Domingo, from the 1st January 1795 to the 29th February 1796, I am directed by Mr. Dundas to acquaint you, for the Information of their Lordships, that, with Reference to his former Letters on the Subject of Sir Adam Williamson's Bills, he is of Opinion, that they should be paid upon Account. At the same Time Mr. Dundas has observed, with much Regret and Surprise, that so immense a Sum should be called for on Account of Services performed in Saint Domingo,

during a Period in which a very large Amount has already been discharged. But as Sir Adam Williamson is now in England, Mr. Dundas is of Opinion it would be right that a complete Explanation should be immediately had with him upon the Subject; and that a minute Investigation should instantly be entered upon by the respective Departments connected with the Services for which Sir Adam's Bills have been drawn.

I am, &c.

W. Huskisson.

COPIES of Letters from the Secretaries of the Treasury to the Commander in Chief, and Commissary General, in the Leeward Islands.

COPY of Letter from Mr. ROSE to Sir RALPH ABERCROMBIE; dated the 28th January 1797.

SIR,

MR. JONES, the Commissary General of His Majesty's Forces under your Command in the Leeward Islands, has drawn Bills on the Lords Commissioners of His Majesty's Treasury to so enormous an Amount, as to attract their Lordship's Attention in a particular Manner, and to occasion a severe Animadversion on his Conduct: The inclosed Copy of a Letter, which I have by their Lordships Directions written to him this Day, will explain to you their Lordships Opinion of his Conduct, and their Reasons for entertaining it. Mr. Jones appears to them, indeed, so highly blameable, that if they had not the most perfect Confidence in your examining strictly into the Expences which have occasioned his having so unexpectedly drawn on my Lords for such immense Sums, without the least Notice or Explanation, further than that he was authorized by General Graham to do so, they would have sent a Person immediately to supersede him. Their Lordships trust you will lose as little Time as possible in making this Enquiry; and they direct me to desire, if the Result of that shall not be entirely satisfactory to you, that you will not hesitate to send Mr. Jones Home, and, in that Event, give the Charge of the Commissariate to such Person in the Department as you shall judge most trust-worthy, and capable of discharging the Duties of it, till this Board shall give further Directions on the Subject. You will, I am persuaded, advert particularly to that Part of my Letter to Mr. Jones, which points out the striking Difference between the Expence in Mr. Jaffray's Time, from January 1st, 1794, to May 1st, 1796, although in that Period active Operations were carried on by the Forces. It will be ob-

vious,

vious, I am persuaded, to you, that it will not alone be sufficient to justify Mr. Jones, if he should be able to produce Vouchers for the whole Sums for which he has drawn, because it is equally necessary he should prove the Necessity of it. with the Sanction in every Instance, and in each Article, of the Commander in Chief, as required by his Instructions.—I am desired by my Lords to call your Attention to this in a particular Manner, because it is utterly impossible their Lordships can, with a proper Regard to the Public Interest, allow so enormous an Expenditure to go on; they had indeed persuaded themselves, that while the Troops were stationary, and Supplies of almost every Kind continued to be sent from Home, the extraordinary Expences would have been very small.

I am, &c.

George Rose.

COPY of Letter from Mr. ROSE to VALENTINE JONES, Esquire; dated the 27th January 1797.—Copy inclosed in the foregoing Letter to Sir R. ABERCROMBIE.

SIR,

IN my Letter to you of the 15th August last, I stated to you, that while the Army was not employed in active Service, the Lords Commissioners of His Majesty's Treasury trusted the Demands from you would be inconsiderable; instead of which they prove to be extravagantly enormous, beyond all possible Bounds of Conjecture. My Lords have been in Expectation, on the Arrival of each Packet, of receiving at least some general Statement from you, to shew the principal Heads of Expence in your Department, as nothing has yet been received from you in the Shape of an Account, except One by the last Mail from Mr. Dornford, of the Expences incurred by you before you left England. Thus entirely uninformed, it is difficult for their Lordships to imagine how you could have Occasion to draw to any considerable Amount on this Country, when Supplies of Provisions, Wine, &c. are sent out from hence, as you have not even intimated any Thing which can lead to an Opinion of the Necessity for the Bills you have drawn, or given Advice of the Numbers or Sums.

Lieutenant General Sir Ralph Abercrombie, in a Letter dated in London the 31st August last, acquaints this Board, that of the Sum of £ 570,000, for which he had given you Authority to draw, there were £.200,000 untouched; subsequent to which you say, you have obtained Authority from General Graham to draw for £.600,000 more; and this, as I have already observed, without any Allusion to the Necessity, or the Services. Since your First Bills,

which were in the Month of April, more have been paid, to the Amount of £.720,000; and others have already appeared for £.180,000.

In a former Letter, indeed, you mention your having purchased, by General Graham's Orders, some Provisions in the Islands; but that Notice was unaccompanied by any Account of the Quantities so bought, or of those in Store at the Time, respecting which I refer you to the Observations in my Letter of the 21st November last.

Your Instructions from this Board are full and clear, as well respecting the Precautions relative to incurring Expences, as to the Mode of your accounting, your Inattention to which, under the the Circumstances above alluded to, has occasioned most serious Displeasure to their Lordships; they have therefore directed me to request Sir Ralph Abercrombie will direct such an Investigation to be made of your Conduct as shall enable him to judge whether it may be proper to permit you to remain in the Charge with which you have been entrusted, till their Lordships shall be enabled, from the Information which may be transmitted by him, to form a decided Opinion on the Subject; and in order that the Service may suffer as little as possible by your Supercession, if that shall be judged proper, their Lordships have directed me further to desire the Lieutenant General will select such Person in your Department as he shall think most competent to the Duty, and most trust-worthy, to take upon him the Care and Conduct of the Commissariate.

As the Accounts of your Predecessor, and those at the Heads of the other Departments, in which extraordinary Expences were incurred previous to your going out, are not yet before the Auditors, it is not practicable to ascertain with Exactness the Amount of the Expences incurred in the Islands during the Time they were employed, because the Bills for all the Services were then drawn by the Deputy Paymaster; but the whole Amount of those Bills did not exceed the Sum of £.1,075 000 (of which nearly £.100,000 were for Subsistence) in Two Years and Four Months, from January 1st, 1794, to May 1st, 1796, which leaves less than a Million for all other Demands of whatever Kind. The Expences of the Commissariate in that Period, including the contingent Expences of all the Islands, Purchase of Provisions and Stores, Hire of Vessels, &c. amounted only to £.320,000, according to the best Information Mr. Jaffray can give on the sudden; the Remainder, amounting to more than £.600,000, may have been paid to other Departments now supplied by you, such as the Quartermaster General, &c. but in Eight Months your Bills already in the Office have amounted to £.900,000, although the Troops have remained in the several Islands where they have been stationed. The difference

rent Numbers victualled during the Time above alluded to, and since your Arrival in the West Indies, can in no considerable Degree account for the Difference of the Expence to which your Attention is now called.

I am, &c.

George Rose.

COPY of Letter from Mr. ROSE to Sir RALPH ABERCROMBIE;
dated the 15th February 1797.

SIR,

THE Importance of the Subject will, I am sure, be admitted by you as a sufficient Excuse for troubling you again respecting the unexpected, as well as at present unaccountable Amount of the extraordinary Expences of the Forces in the Leeward Islands, &c. Great and inconvenient as the Mischief is at present, it will lead to unprecedented Charges in Time of Peace, if the Public are subjected in War to heavy Demands, while Troops are nearly stationary. The Comparison of the Account furnished by Mr. Jaffray, for the Years 1794 and 1795, will, I am sure, strike you very forcibly, and will induce you to examine with the most careful Attention the Whole of Mr. Jones's Conduct, with a View as well to his Authority for making Purchases or satisfying Demands, as to his performing the Services in the most æconomical Manner. I trouble you with a Copy of another Letter I have written to him of this Date, which will shew you the immensely great Increase of Expence since he assumed the Care of the Commissariate, and will lead you to think it also highly necessary that there should be a careful Investigation of the Rates of Exchange at which he has drawn. It is a cruelly painful Thing to entertain Suspicions of a Man hitherto thought extremely well of: He was first selected as Commissary of Accounts in the Islands, from the remarkable Regularity of his Accounts as Resident Commissary at Barbadoes, and was afterwards appointed to succeed Mr. Jaffray, from his Merits in the Situation he was placed in before—the mere Fluctuation of Exchange, although considerably lower in many Instances than we can hear of in any mercantile Transaction, either in Martinique, or any of the Islands where the Bills could be sold, would of itself hardly have raised Doubts unfavourable to Mr. Jones; but it is positively stated by a respectable Banker here, that his Correspondent at Martinique paid Mr. Jones £.5. per Cent. for the Bills he got from him, independently of the Rate of Exchange.

If I can get more precise Information on the Subject before the sailing of the Packet, I will not fail to furnish you with it. Your

Excellency

Excellency will, I am sure, see the Importance to Mr. Jones of having his Conduct cleared, and his Character vindicated, if he is innocent, and to the Public, that he should be removed and punished, if he should be guilty.

I am, &c.

George Rose.

COPY of Letter from Mr. ROSE to Mr. VALENTINE JONES;
dated the 10th May 1797.

SIR,

THE Censure of which you complain in your Letter of the 17th of March, was conveyed in the painful Discharge of a Public Duty, in consequence of the serious and alarming Inconveniences occasioned by the immense Sums for which you drew without any Notice or Warning whatever, or even the common Advice being given, usual in the most ordinary Transactions. Your Suggestion that it was not necessary you should give Information of your Bills on this Board, as you drew them under the Authority of the Commander in Chief, is unintelligible to their Lordships; it was your Duty to make the earliest Communication you could on the Subject; if you had done so, much of the Inconvenience which has been experienced might have been avoided, because my Lords would then have been apprized of the Demands, in most Instances, before they were made, from the circuitous Way in which many of the Bills came to this Country. Their Lordships were perfectly aware, as I before observed, that the dispersed Situation of the Troops might render it impossible for you to transmit regularly, detailed Accounts and Vouchers, and that they were inclined to make proper Allowances for that; but they still are of Opinion you ought, as early as Circumstances would admit, to have made every Communication you could, that would have afforded useful Information.

The Accounts now received are referred to the Comptrollers of Army Accounts, with your Letters of the 17th and 23d March last, in which they were transmitted, or with which they were accompanied; and when the Report from those Officers is received, I shall probably have Occasion to receive the further Commands of my Lords for your Guidance; in the mean Time I am directed by their Lordships to apprise you, that it will be expected you shall render a strict Account of the Stores and Provisions which you have purchased, as well as of the Money you have drawn for: It is by no Means sufficient that you should produce proper Authority for the Purchases, with regular Vouchers to prove the Payment for the same at the Market Prices, as it is essential the Public should
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be guarded against Waste or Fraud in the Use of the Articles provided for the Service.

The Amount of the Charge for Provisions and Rum, especially the latter, allowing even for the Quantity remaining in Store when you wrote, appears enormous; I forbear, however, any more particular observation on that, till the Comptrollers Report shall be received, further than to say, that from any Conjecture that can now be formed from such an Allowance of Spirits having been made to the Troops as could be sanctioned by former Usage, it is difficult to suppose how an Expence of £.376,000 Sterling could have been incurred for Rum on the Spot where it is made, in Eight Months, for the Numbers victualled, in addition to all the Wine sent from this Country and purchased by you.

You will observe what the Commissioners of Victualling say respecting the Flour, of which you represent the bad Quality; it is certainly of great Importance, on the one Hand, that the Troops should not be served with Provisions, either damaged or of a bad Quality, but, on the other, it is necessary Attention should be paid to prevent the Condemnation of such as are really good and fit for Use, because there is Reason to believe great Abuses have been formerly committed in the West Indies, by the Condemnation of Provisions that were afterwards sold for Prices, which led to an Opinion that they ought not to have been condemned.

My Lords will have under their Consideration, as early as possible, your Continuance in your present Employment, or a proper Person being sent out to take the Charge of it.

You will of course attend to the Directions in my Letter of the 21st Ultimo, respecting your drawing in future at 90 Days Sight, instead of 30, unless any very material Inconvenience should be likely to arise from it.

My Lords approve of your having sent an Assistant Commissary to St. Vincent's, as mentioned in your Letter of the 1st March, in consequence of Mr. Walker's not having transmitted to you his Accounts, and inclosed you will receive Copy of my Letter of this Day's Date to him upon the Subject. I am, &c.

George Rose.

SUPPLEMENT (L.)

EXTRACT of Letter from the Duke of PORTLAND to Governor HAMILTON; dated Whitehall, the 11th January 1796.

I HAVE already, in several of my late Letters, written so fully to you on the Subject of the large Amount of your Bills, that it

it is unnecessary for me, on the present Occasion, to say any Thing more on that Part of your Letter to Mr. Secretary Dundas, which relates to this Subject, than to observe to you, that although regular Vouchers cannot always accompany your Accounts transmitted to the Lords Commissioners of the Treasury, at least such an Explanation and Statement of the Reasons why you were obliged to draw them, as may enable His Majesty's Government to decide on their Propriety, may always accompany them; for the printed Instructions of the 7th September 1791, to which I have so frequently referred, must be complied with; and if any Bills are drawn, other than for the usual and allowed contingent Expences, or for Services authorized by previous Directions from hence, it is absolutely required, that those Bills should be accompanied by such Reasons and Explanations as may justify their being paid on Account, as arising from the Necessity of the Case, and from such sudden and unforeseen Emergencies as rendered it impossible for you to apply for, and receive from hence, any previous Authority for incurring them.

EXTRACT of Letter from the Duke of PORTLAND to Governor HAMILTON; dated Whitehall, the 13th February 1796.

YOUR Letter, No. 43. is much more explanatory of the Expences you have incurred, than any Accounts in Justification of them, which have been hitherto transmitted to me, or accompanied the Bills you have drawn on the Lords of the Treasury.—From your present Statement it appears, that the large Amount of those Expences has chiefly arisen from subsisting the Colonial Forces, providing Hospital and other Stores, including both the Pay and Subsistence of the St. George's Militia, and the Hire and Purchase of armed Vessels for the Protection of the Coast. In Addition, therefore, to other Particulars, and until more satisfactory Vouchers could be received, regular Returns of the Number of Troops paid and subsisted, with the Strength of the several armed Vessels employed, should have been transmitted by every Opportunity. In most of our Islands, the Legislatures have made Provision, at their own Expence, for armed Vessels, in Aid of the Exertions made by this Country for their Protection; and I confidently hope, that upon a proper Representation being made by His Majesty's Representative, the Island of Dominica, which has received peculiar Marks of His Majesty's Bounty and Favour, will not be behind hand in giving its Assistance at this important Juncture.

I must also observe, that although you state, the Vouchers for the Delivery of the Provisions purchased by the Commissary, between

tween the 1st of September and the 1st of December, cannot be transmitted, until the Commanding Officers of Corps have sent their Receipts, yet the Commissary should be directed to deliver to you his Certificate, specifying, that the Quantities and Kind of Provisions for which your Bills are drawn have been received by him into his Stores, for His Majesty's Service, and such Certificate should be sent Home with your Letters advising your Bills.

COPY of Letter to the Earl of DUNMORE from the Duke of PORTLAND; dated Whitehall, the 5th September 1795.

MY LORD,

THE very large Amount of the Expences already incurred by your Lordship's Orders, for the Service denominated by your Lordship, "The Department of Gallies and other armed Vessels, &c." and the evident Disproportion there appears to be between those Expences and the Number and Strength of those Vessels, has obliged me to lay the same before His Majesty; and I have received His Royal Commands to desire your Lordship would discontinue the employing of the said armed Vessels, if, upon a Communication with the Commander of His Majesty's Vessels, which are stationed for the Protection of the Bahamas, they shall not be thought any longer necessary, or of Service adequate to their Expence, and to dispose of the Stores and Provisions of every Kind, conformably to such Instructions as you shall receive from the Lords Commissioners of His Majesty's Treasury in this Behalf, to whom I have notified the Purport of this Letter.

I have the Honour, &c.

Portland.

EXTRACT of Letter from the Duke of PORTLAND to the Earl of DUNMORE; dated Whitehall (No. 3.) 5th October 1795.

REFERRING your Lordship to my Letter of the 5th September, a Duplicate of which I inclose, I take this Opportunity of repeating my Expectations, that the Arrival of the *Narcissus* will have enabled your Lordship to put an End to the Establishment of the Three armed Gallies, the Expence already incurred on Account of which, when compared with their Strength and Number of Hands, exceeds the most extravagant Calculation; your Lordship will therefore, I hope, have clearly understood, that you were directed forthwith to communicate with the Officer commanding

the Narcissus, or with any other Naval Officer or Officers who may be on that Station, and to discontinue the Service of those Gallies, (as has been already stated to you) if upon such Communication they shall not be thought any longer necessary, or of Service adequate to their Expence, and to dispose of their Stocks and Provisions, and account for the same, as you may be directed by the Lords of His Majesty's Treasury.

COPY of Letter from the Duke of PORTLAND to the Earl of DUNMORE; dated Whitehall, the 8th January 1796.

MY LORD,

IT gives me great Concern to find myself under the Necessity of repeating the Remonstrances I have heretofore made to your Lordship on the heavy and continued Expence of the Works carrying on in the Bahamas, and of the Service which you denominated "The Department of Gallies and other armed Vessels;" and as, in Disobedience to His Majesty's printed Instructions of the 7th September 1791, transmitted to you on the 8th of September 1791, the 4th of January 1792, and again on the 3d December 1794, you have continued to carry on Works in the Engineer's Department, which, from the Nature of them, as described by yourself, from Time to Time, in your Certificates annexed to the Pay Lists, do not appear to be of "sudden and unforeseen Emergency," and of which, therefore, conformably to the said Instructions, you should have transmitted an Account and Estimate, and have waited to receive His Majesty's Pleasure respecting them, previous to your proceeding to the Execution of them, I am to acquaint your Lordship, that the Bills drawn by you for the Expences of that Department, for the Quarters ended on the 30th of June and 30th of September last, have not been paid.

I am willing to believe, that in consequence of the Instructions of the Lords Commissioners of His Majesty's Treasury, communicated to your Lordship by Mr. Long's Letter of the 2d of July last, you have discontinued the Works carried on in the Engineer's Department; but lest that Expectation should not be fulfilled, I hereby signify to you His Majesty's Commands, that you do forthwith discontinue the said Works, and (if you have not already dispatched them) that you immediately transmit the Accounts and Estimates of the Works, if there are any, that in your Lordship's Opinion are still necessary to be performed in that Department, as you know you are required to do by the Instructions you have received from His Majesty's Order.

With

With respect to the Expence of the " Gallies and other armed Vessels," I must refer your Lordship to my Letters of the 5th of September and 5th of October last, of which I sent you Duplicates, (and now inclose a Copy and Extract) conformably to which, and to the Instructions transmitted to you by the Lords of the Treasury, I expect to be informed by you that you have discontinued the Employment of those Vessels, and disposed of the Stores and Provisions of every Kind belonging to them, unless it shall appear that, upon Communication with the Commander of His Majesty's Vessels stationed for the Protection of the Bahamas (whose Opinion your Lordship must transmit to me) the Continuance of the Vessels employed by you has been thought necessary, and of sufficient Service to warrant the Expence; and your Lordship will take Notice, that it is in that Case, and upon that Condition only, that your Bills for that Service will be paid. I am, &c.

(Signed) *Portland.*

EXTRACT of Letter from the Duke of PORTLAND to Lieutenant Governor FORBES; dated Whitehall, the 9th July 1796.
—No. 1.

THE very heavy Expences which have been incurred in the Bahamas, lead me, in a more particular Manner, to point your early and most serious Attention to such of the Dispatches from hence as relate to that Subject, and to the Adoption of such a System of strict Economy and Account as will most effectually tend to bring the Annual Expences within due Bounds. You cannot but observe, from the Correspondence which has been put into your Hands, that the Works at Fort Charlotte, at the Barracks, and at the Hospital, are finished; that the remaining Departments of Expence (and I am sorry to say of very heavy Expence) are the Engineer's Department, which, not appearing to include Works of sudden and unforeseen Emergency, Lord Dunmore has been repeatedly directed to discontinue, and has been forbid to employ any greater Number of Persons than may be absolutely requisite to keep the Public Works in Repair; and you will also observe, that by the King's Instructions of the 7th September 1791, a Copy of which I herewith inclose for your Information and Guidance, he became further charged to transmit for Approbation, to the Secretary of State, and to the Board of Ordnance, an Account and Estimate of all such Works as he should think necessary, in order that, if they should be approved of, Provision might be made by Parliament for defraying the Expence of them previously to their being carried into Execution.

The Establishment of the armed Gallies, &c. has also turned out to be a Source of no less heavy Expence in Proportion, and Lord Dunmore has been directed to discontinue it, unless it should appear, upon a Communication with the Commander of His Majesty's Naval Forces, stationed for the Protection of the Bahamas, (whose Opinion is to be transmitted to the Secretary of State) that the Continuance of the armed Gallies was really necessary, and of sufficient Service to warrant the Expence. I must not omit to observe further to you, that over and above the Establishment of Gallies, you will find a Government Vessel, the Support of which amounts to no less a Sum than £.700 a Year; upon this you will also consult the Commander of His Majesty's Ships; and if it should appear to be necessary to keep up an armed Naval Force for the Protection of the Bahamas, in Addition to His Majesty's Vessels which are already on that Station, I would recommend it to you to consider, whether the Vessel in Question cannot be converted into an armed Vessel, and employed for the Defence of the Colony.

The Commissary's Department is another Source of such great and apparently unnecessary Expence, that I cannot avoid desiring you to enter into a minute Investigation of it. You will examine who, and of what Description the Persons are, who are supplied with the Provisions under the Heads of Civil and Military Branch of the Ordnance, for the Purpose of reducing the Number of them, as also of those who, though supplied by the Commissary, may be found either to be employed unnecessarily, or not to be so employed as to be entitled to Government Provisions.

[From the above Correspondence (a Part of which only is inserted here) may be collected the very great Attention paid by the Executive Government, to check the enormous and unnecessary Expenditure, &c. of the Public Money; and a watchful Attention to the Duties and Conduct of the Principal Officers intrusted with the Care and Management of the distant Colonies under the BRITISH GOVERNMENT.]

Supplement (M.)

EXAMINATION of CHARLES GREENWOOD, Esquire, Army Agent; taken the 20th Day of May 1797.

Q. Do the Regimental Paymasters transmit their Accounts regularly, according to the Pay Office Act? — A. No, certainly not—when the Regiments are on Service it is impossible—when Abroad they are frequently dispersed—the Paymaster himself being usually an Officer of the Regiment, and frequently employed on detached Parties, has not the Means of making up his Accounts.

Q. Do

Q. Do the Regimental Paymasters at Home regularly transmit their Accounts, according to the Pay Office Act?—*A.* They do not.

Q. Is there any necessary Cause which prevents them?—*A.* I know of none.

Q. What is the usual Cause of this Neglect?—*A.* They assign none, but what arise out of the incidental Circumstances of their Employment upon Service.

Q. Is Clothing paid to the Colonels of Regiments for Effectives according to Muster, or according to the nominal Strength of the Regiment?—*A.* Not according to the Effectives, but according to the full Establishment.

Supplement (N.)

AUTHORITY for receiving Fees at the War Office.

SIR,

War Office, 26th May 1797.

IN pursuance of an Order of the Select Committee on Finance, &c. dated the 24th Instant, I have the Honour to state, that no Document is to be found in this Office authorizing the several and respective Fees which may be demanded therein; nor does any Officer now belonging to the Department, or retired therefrom, know of any Order having been given on the Subject—the Fees have constantly been the same within the Recollection of the Persons whose Duty it has been to collect them; and they speak from their own Experience during the last Thirty-six Years, and declare that they have strictly and uniformly adhered to the same Rules in demanding Fees, as they understood to have been observed by the Officers who preceded them in the Collection.

W. Windham.

SUPPLEMENT (O.)

AN ACCOUNT of the Application of the Fees taken in the Department of the War Office.

THE Fee of a Day's Pay on the Entry of Commissions, belongs to the Deputy Secretary at War:

The Fee of Five Shillings per Company from the Invalids, and that from the King's Printer, to the First Clerk:

The smaller Fees on Commissions, and the Fees on Certificates, to the Clerk for the Entry of Commissions:

The Fees on Warrants for holding Courts Martial, on Copies of Beating Orders, on the Business of Widows Pensions, and of Deserters, to the respective Clerks who transact the Detail of those Branches of Business:

The

The Fee on Half Pay Warrants, to Examiner of Army Accounts :

The Fees on Augmentation and Clearing Warrants, are divided thus: The First Clerk receives Four Tenths; the Examiner of Army Accounts, and the Two Principal Clerks, Two Tenths each.

All the other Fees are divided thus: Four Tenths to the First Clerk; and Three Tenths each to the Two Principal Clerks.

N. B. The Proportion belonging to the Situations of the Two Principal Clerks, is at present divided between Two retired Principal Clerks, and Three acting Principal Clerks.

AN ACCOUNT of the Amount of all Fees received at the War Office during the Year 1792, with the Distribution thereof.

	£.	s.	d.
Deputy Secretary at War	205	9	4
First Clerk	1,365	6	—
Principal Clerk	999	13	6
Ditto	999	13	6
Examiner of Army Accounts	172	19	0
Assistant to Ditto, and Clerk for Beating Orders	944	15	—
Clerk for the Entry of Commissions	137	2	6
Clerk for the Business of Widows Pensions	89	4	—
Clerk for the Accounts of Deserters	83	—	6
Total	£. 4,997	3	4

AN ACCOUNT of the Amount of all Fees received at the War Office during the Year 1796, with the Distribution thereof.

Deputy Secretary at War	2,836	11	10
First Clerk	14,481	14	5
Principal Clerk	2,378	13	3
Ditto	2,378	13	3
* Ditto	4,757	6	6
Examiner of Army Accounts	309	6	6
Assistant to D ^o and Clerk for Beating Orders	2,455	10	0
Clerk for the Entry of Commissions	630	13	0
Clerk for the Business of Widows Pensions	160	11	0
Clerk for the Accounts of Deserters	321	13	6
Retired Principal Clerk	6,010	9	4
Ditto	6,010	9	4
Total	£. 42,731	11	11

* *N. B.* Out of the Sum of £. 4,757. 6s. 6d. received by the Third Principal Clerk, the Sum of £. 120 per Annum is paid to the Second Assistant of the Examiner of Army Accounts.

AN ACCOUNT of the Salaries, Allowances, and Fees, received by each Officer and Clerk, in the Office of His Majesty's Secretary at War, with the Net Receipt of each for the Year 1796.

O F F I C E S.	N A M E S.	Salaries and Allowances.	F E E S.	Total of Salaries, Fees, & Allowances.	Net Receipt 1796.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secretary at War	William Windham	2,480 0	—	2,480 0 0	2,480 0 0
Deputy Secretary at War	Matthew Lewis	1,020 0	2,836 11 10	3,856 11 10	3,846 11 10
First Clerk	Matthew Lewis	100 0	14,481 14 5	14,581 14 5	14,571 14 5
Principal Clerk	William Dods	27 11	2,378 13 3	2,406 4 3	2,403 11 9
D ^o	William Merry	27 11	2,378 13 3	2,406 4 3	2,403 11 9
D ^o	* Robert Lukin	71 0	4,757 6 6	4,828 6 6	4,822 11 6
Clerk for the Entry of Commissions	Leonard Morfe	400 0	630 13 0	1,030 13 0	1,030 13 0
Clerk for the Accounts of Deferters	Arthur Windus	160 0	321 13 6	481 13 6	481 13 6
Clerk for the Buiness of Widows Penfions	Richard Brown	190 0	160 11 0	350 11 0	350 11 0
	Hector Mackay	150 0	—	150 0 0	150 0 0
	Edward H. Howorth	140 0	—	140 0 0	140 0 0
	Thomas Dods	130 0	—	130 0 0	130 0 0
	James Ray	95 10	—	95 10 0	95 10 0
	James Maynard	85 0	—	85 0 0	85 0 0
	Charles Bessel	80 0	—	80 0 0	80 0 0
	John Kirkby	80 0	—	80 0 0	80 0 0
	William Bradbury	80 0	—	80 0 0	80 0 0
	Alexander Thomfon	80 0	—	80 0 0	80 0 0
	Hugh Frafer	80 0	—	80 0 0	80 0 0
	Alexander Mackay	80 0	—	80 0 0	80 0 0
	M. P. Bishop	80 0	—	80 0 0	80 0 0
	John Newlon	80 0	—	80 0 0	80 0 0
Other Clerks		5,716 12	27,945 16 9	33,662 8 0	33,611 8 9
	£.				

OFFICES.	NAMES.	Salaries and Allowances.	FEEs.	Total of Salaries, Fees, & Allowances.	Net Receipt, 1796.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward		5,716 12	27,945 16 2	33,662 8 0	33,611 8 9
Accountants Department.					
Examiner of Army Accounts	Zachariah R. Tayler	722 0	309 6 6	1,031 6 6	1,021 6 6
Affittant to Do, and Clerk for Beating Orders	George Collings	73 10	2,455 10 0	2,529 0 0	2,529 0 0
One other Affittant	Michael Foveaux	400 0	—	400 0 0	400 0 0
One D ^o	Charles Green	320 0	—	320 0 0	320 0 0
Examiner of Army Muster Rolls	Richard Tayler	200 0	—	200 0 0	200 0 0
	John Stuart	91 0	—	91 0 0	91 0 0
	Philip Codd	101 0	—	101 0 0	101 0 0
	William Graves	80 0	—	80 0 0	80 0 0
	Edward Brown	80 0	—	80 0 0	80 0 0
Other Clerks	R. T. Makilwaine	80 0	—	80 0 0	80 0 0
	George Browne	80 0	—	80 0 0	80 0 0
	John Kendrick	80 0	—	80 0 0	80 0 0
	Richard Bailly	80 0	—	80 0 0	80 0 0
Retired Clerks.					
Principal Clerk	Harman Leecé	50 0	6,010 9 4	6,060 9 4	6,054 14 4
D ^o	Charles March	55 2	6,010 9 4	6,065 11 4	6,060 6 4
One Clerk	Andrew Clinton	200 0	—	200 0 0	200 0 0
One D ^o	Charles Plenderleath	150 0	—	150 0 0	150 0 0
	£.	8,559 4	42,731 11 11	51,290 15 11	51,238 15 11

* N. B. Out of the Sum of £.4,828. 6s. 6d. received by the Third Principal Clerk, the Sum of £.120 per Annum is paid to the Second Affittant of the Examiner of Army Accounts.

An ACCOUNT of Emoluments, not arising from Places in the War Office, but received by Officers belonging to that Department.

WILLIAM DODS,
a Principal Clerk.

He is on the Out Pension of Chelsea Hospital as a Serjeant; he receives about £.7. a Year.

WILLIAM MERRY,
a Principal Clerk.

He holds the Employment of supplying the Garrison of Gibraltar with Coals, and states his Average Emoluments at about £.550 per Annum.

LEONARD MORSE,
Clerk for the Entry
of Commissions.

He receives £.327. 10s. per Annum, in Consideration of his Services as Secretary to Lord Amherst while Commander in Chief. He also receives about £.100 per Annum, being an Emolument arising from the printing of the Army List.

ARTHUR WINDUS,
Clerk for the Business
of Deserters.

He receives about £.100 a Year from Fees, as a Clerk employed under the Deputy Paymaster of Widows Pensions.

RICHARD BROWN,
Clerk for the Business
of Widows Pensions.

Is Deputy Commissary General of Stores and Provisions: His Emoluments are about £.900 per Annum.

MICHAEL FOVEAUX,
an Assistant to the
Examiner of Army
Accounts.

Receives £.80 per Annum as Agent for paying the Officers of the reduced Troops of Grenadier Guards.

Lieutenant Colonel
RICHARD TAYLER,
Examiner of Army-
Musters Rolls.

He is Deputy Barrack Master General, and a Major unattached of the late 2d. Battalion of the 82d. Regiment; he states the Emoluments arising from those Situations, the latter of which he purchased, to be about £.800 per Annum.

HECTOR MACKAY,
a Clerk.

Is an Ensign of Invalids: His Pay is £.62. 16s. 7d. per Annum.

EDWARD HOWORTH,
a Clerk.

Holds a Situation under the Commissioners of the Lottery: He states it at about £.46 per Annum.

PHILIP CODD,
a Clerk.

Is an unattached Captain of the late 132d. Regiment: His Pay is £.171. 7s. 1d. per Annum.

JOHN KIRKBY,
a Clerk.

Is an Ensign on Half Pay: He receives £.32 per Annum.

EXAMINATION of WILLIAM WOOD, Esquire, Assistant
Cashier of the Pay Office.

Q. By whom are the Deputy Paymasters appointed?—*A.* By the Paymaster General, with the Approbation of the King, and they give Security to the King, in the Sum of £.5,000 each, and One or more Sureties, to the further Amount of £.5,000.

Q. Do the Deputy Paymasters discharge their Duty by themselves or Deputy?—*A.* Most of them by their Deputy—Mr. Alexander Johnson now executes his Office himself—I do not know any other—whether Mr. Hart does or not I am not certain.

LETTER from Mr. LEWIS, respecting certain retired Clerks
at the War Office.

S I R,

War Office, 6th July, 1797.

IN Compliance with the Request of the Select Committee for Finance, &c. conveyed to me in your Letter received this Day, I have the Honor to state, that Mr. Harman Leece, a retired Clerk of the War Office, belonged to it Fifty Years; and for Thirty-six Years of that Period was one of the Principal Clerks. Mr. Charles March, another retired Clerk, was the other Principal Clerk for about Thirty-five Years. Both these Gentlemen being nearly worn out, and having ever conducted themselves with the strictest Attention to their Duty, were permitted to retire at Midsummer 1795, retaining each a Moiety of the Fees and Salary belonging to their respective Situations.

Mr. Andrew Clinton, and Mr. C. Plenderleath, who also retired at Midsummer 1795, belonged to the War Office, the former Forty, the latter Thirty Years; had been useful Clerks, and were become incapable of further Service; they are allowed nearly the Amount of what they enjoyed while belonging to the Establishment.

I have the Honor to be, Sir, &c.

M. Lewis.

An Account of all Pensions, Places, or Employments, held or enjoyed by the several Officers in the Pay Office, exclusively of their Situations in that Office.

NAMES.	Official Situations.	Salaries.	Pensions, Places, or Employments.
Right Hon. Dudley Ryder	Paymaster General	£. s. 2,000 0	{ Vice President of the Committee of Council for Trade and Plantations. Receiver General of the Alienation Office.—Salary, &c. about 500 <i>l.</i> per Annum.
Right Hon. Thomas Steele	D ^o	2,000 0	
Nathaniel Tredcroft, Esq.	Deputy Paymaster General	500 0	
Hon. Richard Ryder	D ^o	500 0	{ Car-Taker to His Majesty, 39 <i>l.</i> per Annum—Net.
Richard Moleworth, Esq.	Accountant	1,200 0	
Pat. Geo. Craufurd, Esq.	Cashier	1,000 0	
David Thomas, Esq.	Ledger Keeper	800 0	
Keene Stables, Esq.	Cashier of Half Pay	700 0	
Peter Burrell, Esq.	Computer of Off- reckonings	600 0	
John Stephenson, Esq.	Entering Clerk	500 0	
Harry Harmond	Clerk	200 0	
John Colborne	D ^o	180 0	
D ^o	{ As Assitant to the Accountant	100 0	
Aug. Hill Bradshaw	Clerk	150 0	A Pension on the Civil List of 97 <i>l.</i> 10 <i>s.</i> —Net.
Lawrence Williams	D ^o	120 0	
Francis F. Penandunn	D ^o	100 0	
Geo. Gillam Mills	D ^o	90 0	
William Wood	D ^o	80 0	
D ^o	As Assitant to the Cashier	100 0	William

NAMES.	Official Situations.	Salaries.	Pensions, Places, or Employments.
William Wood	As Storekeeper	£. 3.	
Terrick Haultain	Clerk	20 0	
Robert Webber	D ^o	70 0	
John Bacon	D ^o	70 0	
Hon. Augustus Phipps	Deputy Paymaster of the Forces at Gibraltar	170 0	
Isaac Phipps, Esq.	D ^o of D ^o in the West Indies	547 10	Commissioner of the Board of Excise—Net Salary, 975 <i>l.</i> per Annum.
		547 10	Principal Clerk in the American and Tontine Office at the Exchequer—Salary 300 <i>l.</i> per Annum.
			Commissioner of the Board of Customs.—Salary 1000 <i>l.</i> per Annum.
Thomas Boone, Esq.	D ^o of D ^o in Canada	547 10	Also Chairman of D ^o Board—Salary 500 <i>l.</i> per Ann.
			The Net Emolument received by Mr. Boone for the above Appointments, is 1499 <i>l.</i> 16 <i>s.</i>
Geo. Jas. Williams, Esq.	D ^o of D ^o in Nova Scotia	547 10	Receiver General of Excise,—Net Emolument 1,200 <i>l.</i> per Annum.
Nathan Brunton, Esq.	D ^o of D ^o in New Brunswick	547 10	A Captain in the Navy.
William Burke	D ^o of D ^o in the East Indies	1,825 0	
George V. Hart, Esq.	D ^o of D ^o at Madras	547 10	Lieutenant Colonel of 75th Regiment of Foot.
Alexander Johnston, Esq.	D ^o of D ^o in St. Domingo	1,095 0	

Pay Office, Horse Guards, June 7, 1797.

END OF THE SECOND VOLUME.



